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AUTHOR – AUTEUR

Full Name of Author – Nom complet de l'auteur: ALEXANDRUK, FRED

Date of Birth – Date de naissance: DECEMBER 23, 1935

Canadian Citizen – Citoyen canadien: ☑ Yes / Oui ☐ No / Non

Country of Birth – Lieu de naissance: CANADA.

Permanent Address – Résidence fixe:
4808 – 114A STREET.
EDMONTON, ALBERTA
T6H-3M4

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SCHOOL BUDGETING
IN THE EDMONTON PUBLIC SCHOOL DISTRICT

by

© FRED ALEXANDRUK

A THESIS

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(Signed) Fred Alexandruk

PERMANENT ADDRESS:
4808 - 114A Street
Edmonton, AB
T6H 3M4

DATED February 2, 1985

THE UNIVERSITY OF ALBERTA

FACULTY OF GRADUATE STUDIES AND RESEARCH

The undersigned certify that they have read, and recommend to the Faculty of Graduate Studies and Research, for acceptance, a thesis entitled "School Budgeting in the Edmonton Public School District," submitted by Fred Alexandruk in partial fulfilment of the requirements for the degree of Master of Education.

John J. Bergen
Supervisor

Ernest Hodgson

Don Massey

Date January 18, 1985

ABSTRACT

The purpose of this study was to determine the extent to which the objectives of school budgeting are perceived to have been attained in the Edmonton Public School District and the level of satisfaction with the school budget process among teachers and principals. The study also sought to identify positive and negative aspects of the school budgeting process as perceived by respondents and their propensity to recommend the practice to other school jurisdictions.

Data was collected using the School Budgeting Questionnaire developed for the study. Eighteen school budgeting objectives were identified in the questionnaire. Respondents indicated their perceived level of attainment of objectives using a six-point scale for both a school and a district dimension. Satisfaction with school budgeting was measured on a six-point scale from highly satisfied to highly dissatisfied for both the school and district dimensions. The propensity to recommend school budgeting was measured on a five-point scale ranging from strongly agree to strongly disagree.

The open-ended responses with respect to positive and negative aspects were content analysed while the scaled-response items were analysed using standard

statistical tests. The School Budgeting Questionnaire was distributed to 1022 teachers and administrators in 34 schools. An additional 38 questionnaires were distributed to principals only in 38 other schools in the Edmonton Public School District. Five hundred and seven usable questionnaires were returned.

The findings with respect to the perceived level of attainment of objectives are that teachers and principals perceived a higher level of attainment of objectives for the school dimension than for the district dimension, and that as a group they did not perceive any objectives having been attained at the 75 percent or better level. The two objectives perceived as having the highest level of attainment are the ones having to do with providing principals with an effective role in educational planning and decision making and an appropriate role for the allocation of resources. Principals perceived a higher level of attainment of objectives and are significantly different from teachers. Significant differences were also found to exist between schools in the perceptions of teachers as to the level of attainment of school budgeting objectives.

The findings with respect to satisfaction with school budgeting indicate that there was a significantly greater satisfaction level among principals than among teachers. The mean level of satisfaction with school budgeting for all respondents was found to be higher than slightly satisfied for the school dimension and lower than slightly satisfied for the district dimension. Significant differences were found to exist between schools as well.

The three most frequently cited positive aspects of school budgeting are: (1) flexibility, (2) subsidiarity, and (3) staff involvement in decision making, while the three most frequently mentioned negative aspects are: (1) the time factor associated with the school budgeting process, (2) deficiencies in the resource allocation formulas, and (3) the increased stress among teachers and principals as a result of added responsibilities.

The real test of the level of satisfaction and commitment to a concept is found in the willingness to recommend it to others. With respect to school budgeting, a majority of teachers and an overwhelming majority of principals in the Edmonton Public School District were prepared to recommend the implementation of school budgeting to jurisdictions which have not yet done so.

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CHAPTER I

INTRODUCTION

Decentralization of budget decision making from the central offices of school jurisdictions to principals and teachers in the schools was brought about by the decentralization, in the 1970s, of the school budgeting process. Caldwell (1977:7) defines the process thus:

> Decentralized school budgeting was conceptualized as a form of administrative decentralization and defined as a systematic and consistent delegation from central office to the school, of authority to make budget decisions.

Blacker (1971:13) found that teachers and principals expressed a desire for increased decentralization and participation:

> . . . teachers desire more authority, for themselves as individuals and for their schools to make decisions concerning school and classroom management . . . that teachers perceive little or no teacher participation in decisions related specifically to budgeting matters, but they preferred these decisions to be made cooperatively by teachers and principals.

Advocates of school budgeting claim that the process is capable of achieving objectives to bring about efficiency, flexibility, subsidiarity and accountability. Guthrie (in Caldwell, 1979:9) further advocated that decentralized budgeting is a means to bring about quality of educational opportunity through equitable allocation of resources.

The Edmonton Public School District's experience with school budgeting began in September of 1976, with a pilot project involving seven schools. Budget decision making was decentralized to all schools in the district in 1980, providing schools with decision-making authority in all budget areas except repair and maintenance, utilities, and grounds care.

While the practice of decentralizing budget decision making has continued and is being expanded in the Edmonton Public School District, it has not yet been the subject of formal scrutiny to determine if its objectives are being attained.

Purpose of the Study

The purpose of this study was to determine the extent to which the objectives of school budgeting are being attained and to determine the level of satisfaction with school budgeting as perceived by teachers and principals in the Edmonton Public School District.

The Problem

The problem to be investigated was the perceived effectiveness of school budgeting and the level of satisfaction with the process as it is presently implemented in the Edmonton Public School District.

Sub-Problems

1. What are the perceptions of (a) teachers, and (b) principals, about the extent to which the objectives of school budgeting are being attained in the district?
2. What are the perceptions of (a) teachers, and (b) principals, about the extent to which the objectives of school budgeting are being attained in the schools?
3. What is the level of satisfaction with school budgeting among (a) teachers, and (b) principals, in (a) the district, and (b) the schools?
4. What are the strengths or positive aspects of school budgeting as perceived by (a) teachers, and (b) principals?
5. What are the weaknesses or negative aspects of school budgeting as perceived by (a) teachers, and (b) principals?
6. Are there significant differences between the perceptions of teachers and principals about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

7. Are there significant differences between the perceptions of teachers and principals about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?
8. Are there significant differences between the perceptions of respondents with experience prior to September, 1979, and those who joined the staff of the Edmonton Public School District since September, 1979, about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?
9. Are there significant differences in the level of satisfaction with school budgeting between respondents employed prior to September, 1979, and those employed after September, 1979, in (a) the district, and (b) the school?
10. What are the perceptions of (a) teachers, and (b) principals about recommending the implementation of school budgeting to other school jurisdictions?
11. Are there significant differences between the perceptions of teachers and principals about recommending the implementation of school budgeting to other school jurisdictions?
12. Are there significant differences between schools in the perceptions of respondents about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

13. Are there significant differences between schools in the perception of respondents about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?

Delimitations of the Study

The study will be delimited to:

1. Teachers, principals and schools of the Edmonton Public School District #7;
2. All teachers and principals in a sample of selected schools in the district;
3. A sample of principals of schools other than those in delimitation #2 above; and
4. Those objectives of school budgeting as identified in Part B of the survey questionnaire.

Limitations of the Study

1. The study will be limited by the fact that not all respondents will have attained the same level of familiarity with the objectives of school budgeting.
2. The study will be limited by the fact that respondents will have differing levels of experience in the school-budgeting process.
3. Continued political activity on the part of the Edmonton Public School Local, ATA, may influence the responses of some teachers and principals.
4. Conclusions from the study may not be applicable to small school jurisdictions.
5. Conclusions from the study may be limited by the fact that the sample of teachers is drawn from selected schools rather than from all schools in the district.

6. Conclusions from the study may be limited by the fact that the method chosen to select the sample of selected schools created a disproportionate representation of possible respondents from the high schools.

7. The study is further limited by the following factors whose effect cannot be readily measured:

    a) The impact of the current restraint in education funding;

    b) the position of the Edmonton Public School Local which advocates optional involvement of schools in the school budgeting process;

    c) the staff reductions necessitated as a result of declining enrolments or reduced budget allocations to schools;

    d) the policies of the District with respect to teacher placement and teacher evaluation policies;

    e) the understanding that recently employed teachers have of the objectives of school budgeting;

    f) the organizational structure of the Edmonton Public School District; and

    g) the influence of Associate Area Superintendents on teachers and principals.

Assumption

It is assumed that the responses from teachers and principals are true indicators of their perceptions.

Organization of the Thesis

Chapter II of the thesis is a review of the literature and research relevant to this study. It focuses the review about the four broad or general objectives of school budgeting: subsidiarity, accountability, flexibility, and effectiveness and efficiency. The survey questionnaire and its development are described in Chapter III. Included in this chapter is a description of the sample and procedures used in the investigation.

Chapter IV is devoted to reporting the findings with respect to the teachers' and principals' perceptions about the level of attainment of the objectives of school budgeting as identified in Part B of the survey questionnaire. This chapter also reports on the responses to Part C of the questionnaire.

Chapter V of the thesis reports on the level of satisfaction with school budgeting in the district and in the schools.

Chapter VI reports perceptions of teachers and principals about strengths and weaknesses of school budgeting and suggestions for changes to the process to increase its effectiveness. Chapter VI concludes with a report of the findings regarding the readiness of Edmonton Public School District teachers and principals to recommend the implementation of school budgeting in jurisdictions which are still highly centralized in their budgeting.

Chapter VII contains a summary of the study, implications and suggestions for further research on the topic.

CHAPTER II

REVIEW OF RELATED LITERATURE AND RESEARCH

Decentralized school budgeting is a form of administrative decentralization of decision making from the central offices of school jurisdictions to principals and teachers in the schools (Caldwell, 1978:2). The practice is but one illustration of the decentralization trend in education and in society generally. The literature on decentralization and decision making is extensive. This review will therefore examine some of the relevant literature with respect to each of the following four general objectives of school budgeting as identified by Parry (1976:1):

(a) To provide principals and teachers with an appropriate and effective role in the decision-making process in education,
(b) To develop a valid system of accountability,
(c) To ensure the effectiveness of the expenditure of the educational dollar, and
(d) To give the budget process, and the budget document, a direct educational focus and make it a useful management tool.

The review of the literature and related research is organized here under the headings of subsidiarity, accountability, flexibility and effectiveness of the school budgeting concept and process.

Subsidiarity

The desire by teachers and parents to be involved in decisions affecting schools and education of children is widely documented in literature.

Crockenberg (1979:115) referred to a 1907 statement by Ella Flagg Young, that "the isolation of the great body of teachers from the administration of the school must be overcome," and that teachers will be "stronger in their work when they have [a] voice in the planning of the great issues committed to their hands."

A February 1913 issue of American Teacher included Young's argument for teacher involvement:

> Teachers do the everyday work of teaching and understand the conditions necessary for better teaching . . . [they] should have a voice and a vote in the determination of educational policies . . . [and] a share in the administration of the affairs of their own schools.

Crockenberg made further reference to teacher participation when he provided a 1937 quote from John Dewey:

> The democratic principle requires that every teacher should have some regular and organic way in which he can, directly or through representatives democratically chosen, participate in the formation of the controlling aims, methods and materials of the school of which he is a part.

Toffler (1980:5) viewed decentralization of decision making as a characteristic of the emerging third wave in the civilized world. The trend is an attempt to reverse the effects of specialization and concentration. He sees "parents demand[ing] the right to influence school decisions, no longer content to leave them to professional educators" (p. 262). Supporting the concept of subsidiarity, Toffler (1980:431) wrote, "we need to divide up the decisions and relocate them--sharing them more widely and switching the site of decision making as the problems themselves require."

The views cited by Crockenberg and expressed by Toffler suggest that those affected by a decision should be involved in the making of that decision.

A similar position and one which adds further support to the cause of decentralization was advocated by Strembitsky (1972:70) in a structuralist approach to organizations in which organizations are viewed as serving people. The basic tenet of this structuralist approach is ". . . delegating decision making, particularly in administration, to the smallest unit closest to the area of involvement." This is the principle of subsidiarity. Bumbarger (1974:63) added support to this principle when he stated that "access to information is better here and secondly that persons directly affected should be afforded a voice, especially if the intensity of these effects is high."

The school budget was perceived by Parry (1976:6) as the mechanism by which staff involvement in decision making could be achieved when he stated:

> Preparation of a budget in the school should provide a vehicle and a focus for the principal to involve department heads and classroom teachers in educational planning and decision making, and this could be its most significant benefit.

The opportunity for greater school involvement in educational decision making was revealed by Caldwell (1978:16) when he found that "budget practice in Alberta was generally highly controlled and centralized, especially with respect to the categories of certificated and non-certificated staff and capital outlay." Caldwell (1980:21) perceived school budgeting as "a continuation of trends in the seventies to expand the role of school personnel in planning and resource allocation."

The desire on the part of teachers for a greater and more meaningful role in educational decision making is a matter of public record.

The Alberta Teachers' Association (ATA) policy statements are supportive of decentralized decision making. Policy 10.7 claims for teachers a role as follows:

> . . . teachers must be consulted regarding decisions related to educational policy and allocation of educational resources through direct involvement in the decision-making process. (ATA Handbook, 1983:174)

ATA support of decentralized decision making to include students and parents is found in long-range policy statement 10.16: "School districts and schools must include students and parents in groups which are involved in making decisions regarding educational programs."

The desire on the part of teachers for inclusion in the decision-making process is further illustrated in current specific policy statements (ATA Handbook, 1983:188):

> 10.A.1 . . . advocate the establishment of procedures for planning and evaluation of educational programs and services at the provincial and local levels and that such procedures enlist the cooperation of practicing teachers.
>
> 10.A.2 . . . participation by teachers in decision making with respect to such items as curriculum development, school organization, school district organization, staffing and school plant and facilities.
>
> 10.A.9 . . . budgeting within a school is an open matter among all teachers within that school.

March (1981:5) found that there is a strong desire by teachers to achieve greater control over decision making although the desire to participate is not universal, and to press for an increase in their degree of control over educational decisions. He cites as one reason for this thrust the fact that the teachers' level of autonomy is less than that normally associated with a group having aspirations for professional status.

Increasing professional competence and qualification of teachers is therefore a major force in current tend to decentralize decision-making authority.

Research studies indicate that teachers desire a greater role in decision making with respect to both instructional and budgeting matters. Sharma (1955:4) found that ". . . teachers participating in the study want to assume professional responsibility for all activities that concern instruction"; while Blacker (1971), in a study of teachers' and principals' perceptions of school budget decentralization, found that both groups preferred greater budgeting autonomy for the schools and a greater degree of budget decentralization.

Teacher militancy has in the past and continues to be linked to the desire on the part of teachers for greater involvement in educational decision making.

The April 9, 1921, minutes of the Edmonton Public School Teachers' Alliance indicate a desire on the part of teachers then to be involved in decision making in the Edmonton Public School District. The 1921 Teachers' Strike in the District cited the central issue in the dispute as "the right to have teachers' representatives present at regular school board meetings."

In 1978, a strike by teachers in the same district again had as its central issue the "involvement in decision making" which was articulated by teachers as their desire for "improvements of working conditions for professional service."

It may thus be speculated as to what extent this last confrontation between the teachers and the district was the result of frustrated efforts at obtaining a role in decision making in an area perceived by the elected school board as its prerogative. Teachers, it appears, wanted to become involved in decision making and perceived the collective bargaining process as a means by which to achieve their aims.

Another example of teachers' desire for increased participation which resulted in a strike is cited by

Toffler (1970:273) when he referred to the New York Teachers' Strike of 1920.

Belasco (1972:54) cited a study by Stinnett, Kleinman and Ware, who found that "teacher militancy, in part, is a reflection of this increased desire for participation." They also found that decisional participation was a major factor in determining the level of satisfaction among teachers. Decisional deprivation, decisional equilibrium or decisional saturation are used to describe the level of participation by teachers. They found also that "the desire for increased participation in organizational decision making is not equally and widely distributed throughout the population," and that the decisional climate is a major factor influencing teacher satisfaction levels.

Kratzmann (1980:32), following the Calgary teachers' strike, wrote about: "The well-known fact that workers who are involved in decisions which have impact on their work . . . have higher morale and do better work."

It appears that Kratzmann perceives a correlation between the level of satisfaction among teachers and the extent of their participation in the decision-making process in education.

Belasco (1972:54-56) states that ". . . for both humanistic and organizational reasons, educational institutions must create the conditions which enhance the probability of high satisfaction levels among their teaching personnel."

He further stated that "those teachers who reported lowest levels of satisfaction also reported the most militant attitude toward such aggressive actions as joining unions and striking." He observed that: ". . . to increase satisfaction levels there is a pressing need for differential participative management approaches to meet the differential participation desires of various substrata in the overall school population."

Sharma (1955:14) found that, according to teachers, ". . . their satisfaction was related directly to the extent to which current practices in decision making in their schools conformed to the practices which they felt should be followed," and also "directly to the extent that they participated in decision making as individuals or in groups."

The move toward decentralized budgeting must itself be a decision which involves careful planning. Maynes (1980:10) cautioned that implementation of a decentralized decision-making process should be preceded by steps to ensure that "all parties or groups in the district share the same operational definition of school-based budgeting." The potential for conflict among groups is illustrated in the findings by Corriveau (1969), who found that:

> Teachers want to participate in decision making and that principals perceived teachers as participating to a greater degree than teachers perceived themselves to be participating, and further that principals perceived that teacher participation should be less than what teachers perceived their participation should be.

Maynes (1980:12) further cautioned that organizational changes and political concerns must be addressed if decentralization is to be successful. Principals must be given more status and authority. Teachers will require more time for decision making. The political dimension of successful implementation of changes cannot be neglected. Maynes (1980:16) suggested that involvement of teachers in all stages of the change process is vital: ". . . teachers [are] a political force which must not be ignored, . . . if the teachers are supportive the project has a good possibility for success." Finally, he provided the following bit of wisdom for all would-be successful administrators: "Those affected by the changes are people, and people need to be treated with consideration."

Personnel consideration should not be overlooked as a district proceeds to decentralization. Bridges (1964) found that older, experienced principals are the ones who encouraged the greatest teacher participation and that high participation leads to more positive attitudes of teachers toward their principals.

The transition from a highly centralized system to one which is to be characterized by teacher involvement in decision making creates a need for inservice programs ". . . to train classroom teachers to participate with their building principals in identifying and resolving local school problems and to sustain that involvement by implementing formal decision-making procedures at each school site" (cited by Crockenberg, 1979, p. 115, in his description of the San Jose (California) Teacher Involvement Project (TIP), 1974-77). The project identified 13 areas for teacher involvement in school decision making. Teachers were most concerned with those areas which were "distinctly instructional rather than administrative." However, "the one exception was involvement with budgetary decision making, which moved from 6th to 3rd in priority from 1974 to 1977 as teachers discovered the relationship between the budget and what it was possible for them to do in their classrooms."

The drive toward and enthusiasm for decentralized decision making often overlooks the fact that the changes are not universally desired or welcomed. Resistance to change, for whatever reason, should be anticipated and strategies developed to cope with it. Teacher resistance to decentralization is the result of reluctance to make unpopular decisions and "upward delegation of blame," according to Miklos (1974). This rationalizing out of making unpopular decisions also results in "a loss of power to make decisions both popular and unpopular."

Neal (1964:31) wrote that "life within a centralized structure can be very comfortable" and that "many teachers are not prepared to accept the responsibilities which complete decentralization would bring."

Williams (1984:19), writing along the same theme, said: "Not all teachers and students are sufficiently mature or motivated to operate in a decentralized system, preferring more direction."

A final caution about decentralization is found in Reñón (1977), when he cautioned that there are problems to be encountered in decentralizing educational administration. It is not a universal panacea and applied indiscriminantly can cause more problems than it solves.

Progress toward decentralization of decision making to school-based personnel is being achieved. March (1981) found that the degree of control by principals and teachers increased during the period of 1975 to 1980, and that it will continue to grow, but at a slower rate in the 1980 to 1985 period.

A review of the literature with respect to decentralization indicates that the trend is being welcomed by teachers as they strive for professional status. The assumption of greater roles in decision making places teachers in a position where they can expect to be held accountable for their actions.

Accountability

Accountability means simply answerable for one's actions (Miklos, 1978:20). An expansion of this simple definition of accountability occurs when hierarchical accountability is defined as "answerable to superordinates for what he does and for what is done by those who report to him" (Miklos, 1978:20). Decentralization of decision making brings about a decentralization of responsibility and, therefore, accountability.

An organization and structure which defines roles and responsibilities of individuals and groups is a prerequisite to an operational system of accountability. Parry (1976:3) argued that a valid system of accountability is possible when responsibility is clearly stated and the authority to make decisions is granted. The management structure implemented by the Edmonton Public School District provides principals and teachers with an appropriate and effective role in the decision-making process. By also allowing principals and teachers increased control over the allocation of resources they can be held more accountable for the educational programs in the schools. The Principles of Organization and the Role and Responsibility Statements (EPSB, 1984:010-004-6) document the expectations which the district has of its employees (see Appendix H).

Accountability, according to Greenfield (1972:22), exists when ". . . a school or school system . . . defines clear objectives and makes known how effective it has been in achieving them." He argued that "accountability [is] applicable equally throughout an organization . . . all whose work contributes to the effectiveness of the school [are accountable] and that one must account for successes or failures resulting from decisions one has taken in pursuit of some objectives."

Greenfield provides the following guidelines for increasing accountability of schools: (1) define objectives, (2) communicate with external groups, (3) communicate with internal groups, (4) clarify roles and responsibilities, (5) assess educational outcomes, and (6) report measures of educational accomplishment.

Greenfield (1972:29) concluded that:

> If a program of accountability works fully and well in a school system, it should result in an increase in the amount of autonomy and responsibility principals and teachers feel for the conduct of affairs in their schools. One way to assess the effectiveness of a program of accountability is, therefore, to determine how principals and teachers regard the system after it has been in operation for some time. These feelings of satisfaction are likely to come about only if the principal and his staff are, in fact, given a mandate to deal with a broad range of professional problems that arise in the conduct of a school and its programs. This freedom must include matters of decision that have often rested with central powers in the school system. The selection and evaluation of staff, the relationships with the community, are all examples of matters which probably should be under the direct responsibility of the principal . . . .

Maynes (1980:11) raised the flag about dangers which exist if school budgeting has as its goal the creation of a system of accountability for the results or outputs when neither teachers nor principals have full control over all the inputs. Principals, he argued, must be given more status and authority. The district must also address the need for organizational changes and prepare to cope with political concerns. Success, claims Maynes, depends on a board's ability to secure the support of teachers while recognizing that ". . . teachers [are] a political force which must not be ignored."

The question is raised by Greenfield (1972:29) that: "One way to assess the effectiveness of a program of accountability is, therefore, to determine how principals and teachers regard the system after it has been in operation for some time." The purpose of this study is to do just that.

Flexibility

Decentralized decision making and a valid system of accountability are essential prerequisites in a district contemplating a move to provide teachers and principals with sufficient freedom and flexibility to meet the varying educational needs of the district.

Caldwell (1979:19) described the flexibility attained through school budgeting as ". . . school personnel have discretion to allocate funds across a variety of budget categories according to priorities established at the school level."

In contrast to the above position, Williams (1984:18) stated that non-uniformity results in uneven educational opportunities when he raised the concern about how much decentralization is too much and its effect on the principalship and the educational programs available in the schools. Maximum flexibility is possible when "resources are allocated (in school budgeting) with the educational needs of the students as the prime consideration" (Parry, 1976:7).

Effectiveness and Efficiency

The effectiveness of schools is dependent, in part, upon a sufficient and equitable allocation of resources among the schools. The effectiveness and the efficiency of the educational programs is enhanced by decentralized decision making, accountability and flexibility provided them in a system of school budgeting. This view is supported by Thomas (1963) who described three dimensions of educational decision making and the school budget.

The economic dimension which leads to efficiency involves the agreement on objectives and priorities and means to achieve the objectives. The technical dimension consists of the expertise of different levels and thus the need for decentralized decision making. The political dimension recognizes the compromise among the demands of the various interest groups whose needs must be met in the budget.

Efficiency and effectiveness imply that the educational resources will be managed in such a way as to generate the greatest benefit to society at a cost which can be readily borne by the public. Ornstein (1975:29), in describing a decentralization in St. Louis, Mo., cited one of the objectives as being "to reduce bureaucratic overlap and waste." This concern for efficient management of resources is described and emphasized by Masse (1982:36-37) when he outlined the need for an orderly process for "deciding on what educational programs or services should be reduced or eliminated when greater efficiency is necessitated by declining enrolments, budget constraints or changes in program emphasis." He claimed that the involvement of teachers was vital to the success of the "comprehensive and penetrating look at your instructional programs and resources."

The position taken by Masse, above, appears to be supported by Rossmiller (1982:31), who found that the level of spending, quality of the school physical plant, class size/school size, and organizational structure of the school do not seem to account for the differences in learning outcomes. His conclusion to the question of "whether or not money or other resources make a difference" is a resounding and unambiguous "maybe." However, "whether those resources are used effectively and efficiently depends primarily on teachers and principals."

The involvement of teachers and principals in budget decision making can lead to increased efficiency and effectiveness. Parental and community involvement are also seen as positive influences which may also lead to greater effectiveness and efficiency of the school system.

The challenge to the schools to involve the community in decision making is evident in the findings of the 1983 Gallop Poll (pp. 42-43), which stated that "schools nationally are failing to reach a large segment of the adult population" and that "the public relations efforts of schools have not been very successful in reaching members of the public who do not have children attending the schools."

Gallop's findings imply that educational administrators must provide opportunities for appropriate community involvement in school budgeting and educational decision making.

Steele (1982:266), in describing the process used by a school district which wanted to maintain an effective and efficient educational program while facing declining enrolments and reduced revenues, stated: "The first approach would be to engage our entire community, all stakeholders that use or support the public schools, in defining our most important educational goals and priorities."

Terrell (1977:15) suggested that there are "no magic formulas for community participation in school decision making" and that parents "feel they have no influence on policy or program development in their local schools." Openness and broad-based community participation appear to be essential ingredients to successful community development.

Elshtain (1983:41) indicated that parents, through decentralization, would become more involved in the education of their children. Equitable allocation of resources is essential, claimed Elshtain, so that "people must be assured that their children will receive an education that is on a par with that received by the more privileged."

Wickstrom (1979:2), in discussing the benefits of greater involvement and trends toward greater lay control, increased professionalization of the teaching force, and the growth of the community school concept, cautioned that "we should not be surprised, then, when the practical realization of instituting greater involvement includes increased conflict, tension and concern." Wickstrom (1979:4) proposed that the development of a budgetary plan for the new year should be a Type B behavior, which tolerates ambiguity, leads to questioning, inquiry and creativity, and operates in a less-structured mode, allows for interplay of ideas with little formal structure or regard for the individual's position in the organization.

He viewed the Type B approach as most appropriate to the educational setting where the problem is ill defined, where accuracy of information is uncertain and where quality is difficult to measure. Type A organizational behaviors, in contrast, are more appropriate where certainty and control are the dominant characteristic features of the activity or process.

The changing decision-making structure described above has implications for the school administrators and teachers. Tye and Tye (1984:321) suggested that "some principals may need help in mastering the skills of shared leadership." This view is supported by James Lipham (in Tye, 1977:4), who suggested that schools today need principals who are:

> . . . defined by others as leaders, who are aware of the fact that schools today are more openly politicized, who should keep a perspective about where the school fits within the needs of the greater society, who understands politics and how it works.

Boyd (1983:1), in support of educational leadership, welcomed school budgeting as a move toward leadership as a contrast to the existing situation where "principals spend nearly all of their time on organizational maintenance and pupil control activities."

Caldwell (1980:28) also viewed school budgeting as having a positive impact on the role of the principal in that he ". . . becomes more that of instructional planner than of bookkeeper or business manager."

The above view is shared by Herman (1976) who suggested that through the budgeting process principals become the true educational decision makers while they prepare the educational plan for the school. This line of reasoning is in keeping with the objectives proposed by Perry (1976:2): "to ensure the effectiveness of the expenditure of the educational dollar, and to give the budget process and the budget document a direct educational focus and make it a useful management tool."

Elkins (1982:24), like Parry, linked budgeting and planning by stating that "budget development and planning process . . . occur simultaneously." Budgeting and planning can occur simultaneously where a well organized and coordinated budget development system exists. Such a system must include: a management system that permits plans to be developed objectively in a hierarchy of accountability; a data base of reasonably accurate projections; and an evaluation system that promotes additions, deletions and revisions from year to year.

This trend to wider involvement by individuals and groups in educational decision making results in what is described as participative management.

Participative management and participative decision making are innovations where commitment alone does not guarantee success. Chase (1983:18) described the "quality circle" as a "participative management tool designed to systematically harness the brain power of employees to solve an organization's problems of productivity and quality." This process, not yet tested in schools, is one which will most certainly be explored as current trends continue.

Aquila (1983:180) referred to the need to "improve the quality and productivity of American education." He cited the Japanese management approach found in "quality-control circles" or "quality circles" as one which should be given consideration. Involvement of the worker in management is the significant feature of quality circles. "The conceptual underpinning of the quality circle is that people closest to the product are most likely to develop creative solutions which will improve the quality of the service or product" (Aquila, 1983:183).

The strength of the process is in that it "can utilize and expand upon the competency of teachers in identifying and resolving problems."

Bardellini (1977:13) proposed a Theory Y model or basis for the development of the organizational structure in contrast to the American model, which tends to separate teachers and administrators with conflicting goals and objectives.

The three conditions requisite in his model are a positive school board, opportunity for major decision involvement of all staff members, and "opportunities be given at closest level of day-to-day operation for employees to determine their own destiny, including such areas as budget development and setting priority areas" or objectives. Bardellini (1977:14) stressed that implementation of decentralized decision making requires an "extensive staff development program for board members, administrators, teachers and other staff members."

The current drive for educational excellence has generated suggestions for reforms which suggest better management of the educational system and greater accountability. Odden (1984) labeled these as reforms by addition or measures. The alternative is in reform by "decentralization of budgeting and differentiation in allocations" as suggested by Goodlad (1984:9).

Summary

The decentralization trend in educational decision making is a well established one. Increased participation by principals, teachers, parents and the community has as its objective an increased effectiveness of the school and greater efficiency with respect to the expenditures on education. The conceptual underpinning for this trend is found in the principle of subsidiarity. The decentralization of decision making and the involvement of those to be affected by the decisions is viewed as a positive trend leading to the making of higher quality decisions.

Decentralized school budgeting is perceived as the mechanism which will bring about in education a valid system of accountability as well as permitting the flexibility necessary to ensure that the programs developed are best able to meet the needs of the students.

Teacher militancy is viewed by some writers as an expression or desire on the part of teachers for a greater role in the educational decision making process and a direct relationship is drawn between the level of satisfaction among teachers and their degree of participation in decision making.

The decentralization of the decision-making process must be carefully planned while recognizing that it is not a universal need of all teachers and that some resistance might be expected. An implementation strategy for increased parental and community involvement should provide for appropriate inservice and training sessions if maximum benefit and value is to be attained from the decentralization.

Increased accountability of the schools is being demanded--and can be realistically expected when the responsibility of the school is clearly stated and the roles of educational personnel are defined. They must have commensurate control over the inputs into the system if they are to be held legitimately responsible for the quality of the educational program.

Flexibility, another benefit of decentralization, results from the provision to school personnel of the discretion to allocate resources according to priorities established at the school to meet the specific needs of the clients.

The need for efficiency in the use of resources while ensuring that the educational plan or program will be effective in attaining its objectives must remain an important consideration in decision making at the school or district level. The literature contains frequent reference to the increased effectiveness of educational programs as a result of the involvement of teachers, principals, parents and community in the decision-making process.

The decentralization of decision making is having an impact on the role of the principal. The principal must now assume greater responsibilities as an instructional and educational leader and develop more sophisticated administrative skills as the number of groups involved in the decision-making process increases. The principal must therefore be prepared to share the leadership role with others as the participative management model becomes widely accepted.

CHAPTER III

METHODOLOGY

This chapter contains a description of the questionnaire used in gathering data for this study, a description of the sample and, lastly, a brief account of the data analysis undertaken.

The Questionnaire

The school budgeting questionnaire (see Appendix A) developed for this study incorporates the objectives frequently associated with school budgeting and the extent of satisfaction sections from Caldwell's Decentralized School Budgeting in Alberta study (1977).

The questionnaire consists of four parts. Part A solicits from respondents data about the respondent and the respondent's school to be used in the analysis of responses. Information about the respondents' present roles in the district, experience in this role, in the school and as an educator, employment contract status and the date of commencement of employment with the district, and the size and grade structure of the respondents' schools were requested in Part A.

Part B consists of a list of 18 objectives frequently associated with decentralized school budgeting. Respondents were asked to indicate their perception as to the level of attainment of each of the objectives in their respective schools and in the district as a whole. A Level of Attainment Scale was provided here for use by respondents. The five-point scale provided for measuring the level of attainment of the objectives, from 1 as Not Attained to 5 being 100% Attained. Responses of 2, 3 and 4 indicate an attainment level of 25%, 50% and 75%, respectively. A "0" response from a respondent indicated that the respondent did not know what level of attainment was reached.

The absence of any response at all could be interpreted as simply a refusal on the part of the respondent to respond to the item.

The 18 objectives identified and included in Part B of the questionnaire are shown in Table 1. Objectives B4, B3, B6, B7, B12, B13, B14 and B11 correspond to objectives 1 to 8 in Caldwell (1977:217). Objectives B1 and B2, B16, B7 and B15 correspond approximately to the four purposes of school budgeting in Parry (1976:1-2):

1a. To provide principals and teachers with an appropriate and effective role in the decision-making process in education.
1b. To develop a valid system of accountability.
1c. To ensure the effectiveness of the expenditure of the educational dollar.
1d. To give the budget process, and the budget document a direct educational focus and make it a useful management tool.

Objectives B8 and B9 are described in Parry (1976:2) as an integral part of budgeting. Objectives B5, B10, B17 and B18 were extracted from the Edmonton Public School District's School Budgeting Manual 1984.

Table 1

Objectives of School Budgeting

B1. To provide *teachers* with an effective role in educational planning and decision making.

B2. To provide *principals* with an effective role in educational planning and decision making.

B3. To provide *teachers* with an appropriate role in the decision-making process for the allocation of resources.

B4. To provide *principals* with an appropriate role in the decision-making process for the allocation of resources.

B5. To provide *trustees* with an appropriate role in the decision-making process for the allocation of resources.

B6. To facilitate an *equitable* allocation of resources among schools.

B7. To obtain more *effective* use of resources allocated to each school.

B8. To facilitate educational planning at the *school level*.

B9. To facilitate educational planning at the *district level*.

B10. To provide *trustees* with an appropriate role in reviewing school plans and programs to ensure the satisfaction of school and district needs.

B11. To encourage and facilitate examination of the relationships between program *objectives*, program *outcomes* and the *costs* involved.

B12. To provide schools with greater *flexibility* in the development of the instructional program.

B13. To encourage school and teacher *innovativeness* and *initiative*.

B14. To *reduce the time required* to meet changing school needs.

. . . cont'd

Table 1. (cont'd)

B15. To give the budget process and the budget document a direct educational focus.

B16. To develop a valid system of accountability with respect to budgeting, expenditure control, and responsibility for outcomes or results.

B17. To facilitate appropriate staff participation in the school budget planning process.

B18. To encourage and facilitate appropriate community involvement in the school budget planning process.

A discrete list of objectives does not exist in documents available to the researcher from the Edmonton Public School District. This should not be conscrued as a negative reflection on the District or its personnel. A review of the School Budgeting Manuals from previous years leads one to conclude quickly that the school budgeting concept's implementation is evolving and that additional objectives are articulated as the process becomes more sophisticated. For example, objectives B17 and B18 appear as statements for the first time in the 1984 School Budgeting Manual. It is assumed, therefore, that the creation of a precise list of objectives of school budgeting and exclusion may hinder the implementation process and the development of school budgeting formats to meet needs characteristic to the district.

Part C of the questionnaire requests respondents to state their perceptions, other than those listed in Part B, of objectives of school budgeting. Respondents were further requested to indicate their perceived level of attainment at the school and district level using the scale from Part B.

Part D of the questionnaire focuses on respondents' satisfaction with the school budgeting process. Respondents were provided an opportunity to comment on perceived strengths and weaknesses of the school budgeting process and to suggest changes to improve the process.

The Level of Satisfaction scales in Parts D1 and D2 are taken from Caldwell (1977:599). The six-point scale ranges from "1" as highly satisfied to "6" as highly dissatisfied with 7 being a neutral or "don't know" response. The intermediate values accommodate the moderately and slightly either satisfied or dissatisfied.

The final question in Part D is designed to measure the degree of readiness on the part of respondents to recommend the school budgeting process to other school jurisdictions.

The Sample

Permission was sought and obtained to conduct this study in the Edmonton Public School District through the Cooperative Activities Program, "an administrative network designed to coordinate, control and facilitate university initiated projects which seek the involvement of personnel and/or facilities of systems" such as the Edmonton Public School District.

The schools to be included in the study were selected so as to be representative as to their size and grade structure within each of the six administrative areas under the supervision of an Associate Area Superintendent. The sample of schools from each area was to include a senior high school, a large junior high school having an enrolment greater than 500 students, a small junior high school with an enrolment of less than 400, an elementary junior high school, and two elementary schools, one with an enrolment in excess of 375 students and the other with an enrolment of less than 375.

An elementary/junior high school identified for school closure was subsequently deleted from the proposed sample. No substitution was made as none was available. A large elementary school was later also deleted at the last minute from the proposed sample at the request of the principal of the school. No substitution was attempted as closure on the selection of the sample had been called by the researcher.

In the end, 34 schools were included in the sample for distribution of questionnaires to all certificated staff in those schools.

Questionnaires were also distributed to a sample of 38 principals in schools other than those described above. This portion of the sample consisted of principals of 24 elementary, 3 elementary/junior high, 8 junior high and 3 senior high schools.

The questionnaires from the sample of principals were combined with the questionnaires returned from the sample of selected schools and treated as one sample for all data analysis except the preparation of individual school profiles.

The schools finally selected for distribution of the School Budgeting Questionnaire to all certificated staff are found in Appendix E. The sample of schools for the distribution of the School Budgeting Questionnaire to principals only is found in Appendix F.

The questionnaires were distributed to the schools on April 10, 1984. The covering letter sent with each questionnaire is included here as Appendix B. An appropriate covering letter (see Appendix C) was sent with questionnaires distributed to the sample of 38 principals. A followup letter (see Appendix D) was sent on April 16, 1984.

Confidential school location codes were assigned to each of the 34 schools. The code was developed so as to facilitate data analysis and to enable the preparation of school profiles. Respondents were assured that neither schools nor individuals would be identifiable in this report.

The distribution of the questionnaires and the follow-up letters and the return of the questionnaires was facilitated by the availability to the researcher of the internal distribution system and services of the Edmonton Public School District.

The questionnaires were printed at cost to the researcher by the printing facilities of the Edmonton Public School District.

Tables 2 and 3 provide a summary of the distribution to and return of questionnaires from respondents by level and administrative area, respectively.

Table 2

Distribution of Respondents by Level

Level	Questionnaires Distributed	Questionnaires Returned	% Returned
High School	420	181	42.8%
Junior High School	298	150	50.3%
Elementary/ Junior High School	117	57	48.7%
Elementary	225	119	52.8%
TOTAL	1060	507	47.8%

Table 3

Distribution of Respondents by Administrative Area

Administrative Area	Questionnaires Distributed	Questionnaires Returned	% Returned
A	196	82	41.8%
B	148	64	43.2%
C	156	70	44.8%
D	144	83	57.6%
E	198	95	47.9%
F	180	81	45.0%
SUBTOTAL	1022	475	46.4%
Sample of principals (returns not identifiable by Area)	38	32	84.2%
TOTAL SAMPLE	1060	507	47.8%

Distribution of Questionnaires to the Sample of Schools

One thousand and twenty two questionnaires were distributed to the certificated staff in the sample of 34 schools. Four hundred seventy five questionnaires were returned giving a 46.4 percent rate of return. Thirty-eight questionnaires were distributed to the sample of principals of which 32 were returned. The return rate for principals was 84.2 percent.

The rate of return of questionnaires for the study was 507 out of a distribution of 1060, representing 47.8 percent.

One questionnaire which arrived before the deadline was not included in the above tabulation because the respondent had removed the confidential school location code from the questionnaire.

Table 4 provides a breakdown of the sample by levels and the corresponding percentage that each level is of the total sample. This is followed by Table 5 which is a distribution of returns by level and the corresponding percentages that each level is of the total returned questionnaires.

The rate of return of questionnaires from the high schools was less than might have been expected, while the returns from the other levels were slightly better than might have been expected.

Two blank questionnaires from the same school and

Table 4

Distribution of Sample by
Levels as a Percentage of Total Sample

Level	Questionnaires Distributed	Percent of Total Distributed
High Schools	420	39.6%
Junior High Schools	298	28.1%
Elementary/Junior High Schools	117	11.0%
Elementary Schools	225	21.2%
Total	1060	

Table 5

Distribution of Returns by Level as
a Percentage of Total Returns

Level	Questionnaires Returned	Percent of Total Returned
High Schools	181	35.7%
Junior High Schools	150	29.5%
Elementary/Junior High Schools	57	11.2%
Elementary Schools	119	23.4%
Total	507	

accompanied by letters containing negative comments from the respondents were included in the tabulations of returns.

Two questionnaires were received after the data had been entered on key-punched cards, May 11, 1984, for analysis and were therefore not included in the tabulation or the study.

The variation in the rates of return from individual schools is shown in Table 6. Only the highest and lowest rate of return are shown for each group of schools.

Two of the six high schools in the sample had return rates of better than 50 percent. One half of each of the large and small junior high schools returned at least 50 percent of their questionnaires. Three of the five elementary/junior high schools had a 50 percent or better rate of return. All five large elementary schools had a 50 percent or better rate of return and as a group had the highest rate of return. The poorest rate of return was from the small elementary schools, where only one of six achieved a return rate of better than 50 percent.

The returns of questionnaires from principals was 84.2%. Table 7 provides information about the distribution to and return of questionnaires from principals by level.

Data Analysis

The data analysis undertaken in this study included a frequency distribution of responses, means tabulation and tests for significance.

Table 6

Range of Rates of Return of Questionnaires by Level

Level	High	Low
High Schools	52.2%	36.8%
Large Junior High Schools	85.1%	31.0%
Small Junior High Schools	61.9%	33.3%
Elementary/Junior High Schools	66.6%	38.2%
Large Elementary Schools	75.0%	52.0%
Small Elementary Schools	53.8%	10.0%

Table 7

Sample of Principals Distribution and Return of Questionnaires by Level

Level	Questionnaires Distributed	Questionnaires Returned	Percentage Returned
High Schools	3	2	66.6%
Junior High Schools	8	8	100.0%
Elementary/ Junior High Schools	3	3	100.0%
Elementary Schools	24	19	79.1%
	38	32	84.2%

CHAPTER IV

ATTAINMENT OF SCHOOL BUDGETING OBJECTIVES

This chapter consists of a report of the findings with respect to the perceptions of respondents about the extent of attainment of the objectives of school budgeting (see Table 1, p.34) in the district and in the selected schools of the Edmonton Public School District as measured on the Level of Attainment Scale (see Appendix A; see Table 8).

The following specific sub-problems are addressed in this chapter:

1. What are the perceptions of (a) teachers, and (b) principals about the extent to which the objectives of school budgeting are being attained in the district?

2. What are the perceptions of (a) teachers, and (b) principals about the extent to which the objectives of school budgeting are being attained in the schools?

6. Are there significant differences between the perceptions of teachers and principals about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

8. Are there significant differences between the perceptions of teachers and principals with experience prior to September, 1979, and those who joined the staff of the Edmonton Public School District since September, 1979, about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

12. Are there significant differences between schools in the perceptions of respondents about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

The chapter concludes with a report on the findings with respect to Part C of the school budgeting questionnaire (see Appendix A) in which respondents were requested to identify objectives, other than those which appear in Part B of the questionnaire, which they believe should be considered as appropriate objectives of school budgeting.

Table 8

Level of Attainment Scale

0 Don't Know	1 Not Attained	2 25% Attained	3 50% Attained	4 75% Attained	5 100% Attained

Perceptions about the Extent of Attainment of School Budgeting Objectives

The findings with respect to the perceptions of respondents about the extent to which the objectives of school budgeting are being attained in the Edmonton Public School District and within the schools are provided here in summary form in Tables 9 and 10. Table 9 contains the mean values for the extent of attainment of each objective and the rank order on both the school dimension and the district dimension as perceived by all respondents. Table 10 gives the mean value of the extent of attainment and the rank order for each of the objectives on the school and district dimension as perceived by (a) teachers, and (b) principals. Figure 1 provides a quick conversion chart for converting the extent of attainment values, in Tables 9 and 10, to percentages.

It is perceived by respondents (Table 9) that the level of attainment of the school budgeting objectives is higher on the school dimension than on the district dimension for all objectives except B10. Respondents perceive that the attainment of objective B10 is greater at the district level than at individual schools.

Not a single objective is perceived as having been attained at better than the 75 percent level (4 on the Level of Attainment Scale) on either the school or district dimensions when the responses of teachers and principals are aggregated as in Table 9. Eleven of the objectives

Table 9

Mean Values of the Extent of Attainment for School Budgeting Objectives as Perceived by all Respondents

Objective	School Dimension		District Dimension	
	Mean	Rank	Mean	Rank
B1	3.076	9	2.607	16
B2	3.947	2	3.503	2
B3	3.036	11	2.681	15
B4	3.956	1	3.533	1
B5			3.392	3
B6			2.972	11
B7	3.287	4	3.081	6
B8	3.346	3	3.079	7
B9			3.060	8
B10	2.920	13	3.101	4
B11	3.095	8	2.991	10
B12	3.190	6	3.042	9
B13	2.950	12	2.746	14
B14	2.566	14	2.554	17
B15	3.070	10	2.901	12
B16	3.241	5	3.089	5
B17	3.167	7	2.874	13
B18	2.053	15	1.993	18
Mean of Means	3.126		2.938	

Table 10

Mean Values for the Extent of Attainment of School Budgeting Objectives as Perceived by Teachers and Principals on Each of the School and District Dimensions

Objective	School				District			
	Teachers	Rank	Principals	Rank	Teachers	Rank	Principals	Rank
B1	2.9328	9	3.7356	10	2.4094	16	3.3333	15
B2	3.8586	1	4.3372	2	3.3668	2	3.9605	2
B3	2.8673	11	3.8391	8	2.4960	15	3.3429	14
B4	3.8385	2	4.4598	1	3.3780	1	4.0405	1
B5					3.3056	3	3.6620	8
B6					2.8691	8	3.3333	15
B7	3.1084	4	4.0345	4	2.8706	7	3.7895	4
B8	3.1567	3	4.1724	3	2.8854	6	3.7432	6
B9					2.8936	5	3.5443	11
B10	2.7490	13	3.4524	13	2.8945	4	3.6667	7
B11	2.9782	8	3.5814	11	2.8340	10	3.5135	12
B12	3.0328	6	3.9302	6	2.8320	11	3.7632	5
B13	2.8112	12	3.5632	12	2.5547	14	3.4085	13
B14	2.4133	14	3.1905	14	2.3605	17	3.1831	17
B15	2.8925	10	3.8256	9	2.6721	12	3.6316	9
B16	3.0711	5	3.9770	5	2.8566	9	3.8667	3
B17	3.0099	7	3.9080	7	2.6502	13	3.6164	10
B18	1.9069	15	2.6429	15	1.8186	18	2.5211	18

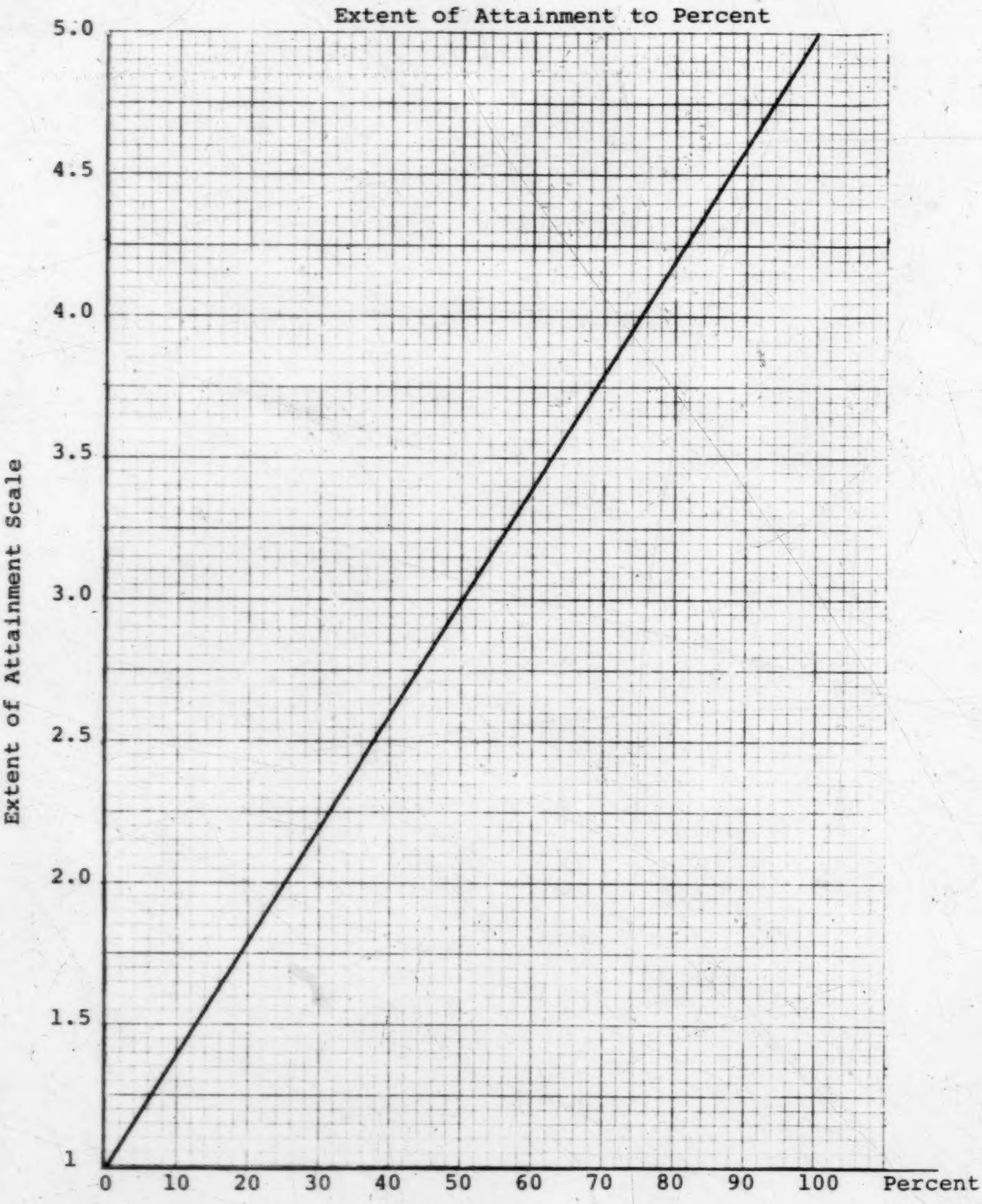

Figure 1. Quick Conversion Chart

having a school dimension are perceived to have been attained at least or better than the 50 percent level (3 on the Level of Attainment Scale). The remaining four range from slightly higher than 25 percent attained (2 on the Level of Attainment Scale) to almost 50 percent attained.

Ten of the eighteen objectives are perceived as having been attained at a 50 percent or better level on the district dimension while one is perceived to be below the 25 percent level of attainment. The remaining seven fall between the 25 percent and 50 percent level.

The two objectives which ranked lowest on both the school and district dimensions are B14 and B18. The two objectives which ranked highest (see Table 9) on both the school and district dimensions are objectives B4 and B2.

Objectives B1 and B3 are perceived as having a much lower level of attainment than B2 and B4 (see Table 9). It is perceived, then, by both teachers and principals, that teachers have not attained as effective and appropriate a role in educational planning, decision making and the allocation of resources as have principals.

When the perceptions of teachers are compared to those of principals (see Table 10), the findings indicate that for the school dimension principals perceive a higher level of attainment for school budgeting objectives than do teachers (teachers being defined as: classroom teachers, librarians, counsellors and department heads, while the principals' category includes assistant principals). The same is true for all objectives on the district dimension.

Considerable agreement exists between teachers and principals as to which objectives have the highest levels of attainment when the attainment levels (see Table 10) are ranked from highest to lowest for the school dimension.

Principals identify four objectives as having been attained at better than the 75 percent level (4 on the Level of Attainment Scale) on the school dimension and only one on the district dimension.

Agreement, therefore, between teachers and principals exists with respect to the extent of attainment of objectives which are intended to provide principals with an effective role in educational planning, decision making and the allocation of resources. School budgeting is perceived also as facilitating educational planning at the school and district level. Principals and teachers also perceive that a valid system of accountability is being attained as the schools enjoy greater flexibility and increased staff participation in the school budget planning process.

The data in Table 10 also indicate that both teachers and principals perceive that the level of attainment of objectives B1 and B3, providing teachers with an effective role in educational planning, decision making and allocation of resources, have not been attained to the same extent for teachers as is perceived to be the case for principals.

Significant Differences Between Teachers and Principals

A one-way analysis of variance was done to determine if any significant differences, at the 0.100 level, exist between teachers including librarians, counsellors and department heads, and principals including assistant principals, with respect to the perceived level of attainment of the objectives of school budgeting at the school and district dimensions.

The findings indicate that principals perceive significantly higher levels of attainment of the objectives than do teachers for all objectives on both the school and district dimensions.

Further analysis to determine what significant differences exist among principals, assistant principals, department heads, counsellors, librarians and teachers produced the following findings:

Principals perceive significantly higher levels of attainment for objectives B1, B3, B8, B12, B13, B14, B16, B17, and B18 on the school dimension and objectives B8, B12, B13, B14 on the district dimension than do high school department heads.

Principals also perceive significantly higher attainment levels for objectives B3, B7, and B8 on the school dimension than do librarians.

Assistant principals perceive significantly higher levels of attainment than do teachers for objectives B7, B11, B15, and B16 on the district dimension and objectives B7, B8, and B15 on the school dimension.

Principals differ significantly from assistant principals only in their perception as to the level of attainment of objective B18 on the school dimension. Assistant principals perceive a much lower level of attainment of this objective than do principals.

The remaining significant difference between these groups is with respect to perceptions about the attainment of objective B11, for the district dimension. School counsellors perceive a significantly higher level of attainment of this objective than do teachers.

Perceptions of Respondents
Employed Before and After September, 1979

Sub-problem 8 addresses the question of perceptions about the level of attainment of school budgeting objectives by teachers and principals employed prior to September 1, 1979, and those who commenced employment after that date.

Teachers who commenced employment with the Edmonton Public School District after September, 1979, perceive higher level of attainment of the objectives of school budgeting on the school dimension than do teachers hired before September, 1979, on all objectives except B10 and B11 (see Table 11).

However, the attainment of school budgeting objectives on the district dimension is perceived to be higher by teachers employed prior to September, 1979, for each of objectives B1, B2, B3, B4, B5, B6, B7, B8, B9, B10, B11, B15, and B17. Objectives B12, B13, B14, B16, and B18 are perceived by recently employed teachers as having a higher level of attainment than that perceived by teachers employed prior to September, 1979.

The T-test values for each of the objectives indicates that although there are differences between the perceptions of teachers hired before September, 1979, and those employed after September, 1979, the difference is not statistically significant.

Table 12 provides the mean values of the level of attainment of the school budgeting objectives as perceived by principals employed prior to September, 1979, and those employed after 1979. Principals employed after September, 1979, perceive a higher level of attainment of the objectives on the school dimension for all objectives except B1 than do principals employed before 1979. The same tendency holds for the district dimension except that principals employed prior to 1979 perceive higher levels of attainment for objectives B1, B5, and B11.

Table 11

Mean Values of the Level of Attainment of School Budgeting Objectives as Perceived by Teachers Employed Before and After September 1, 1979

Objective	School Dimension		District Dimension	
	Pre 1979	Post 1979	Pre 1979	Post 1979
B1	2.8997	3.0822	2.4356	2.3077
B2	3.8205	4.0286	3.3571	3.4082
B3	2.8520	2.9342	2.5220	2.3830
B4	3.8147	3.9437	3.4030	3.2667
B5			3.3224	3.2121
B6			2.8811	2.8125
B7	3.1078	3.1111	2.8750	2.8462
B8	3.1302	3.2794	2.9279	2.6889
B9			2.9343	2.6757
B10	2.7870	2.5745	2.9389	2.6842
B11	2.9934	2.9077	2.8585	2.7143
B12	3.0186	3.0959	2.8263	2.8605
B13	2.7570	3.0563	2.5000	2.8293
B14	2.3693	2.6271	2.3212	2.5500
B15	2.8734	2.9844	2.6912	2.5814
B16	3.0351	3.2388	2.8558	2.8605
B17	2.9543	3.2533	2.6517	2.6429
B18	1.8745	2.0484	1.7714	2.0250

Table 12

Mean Values of the Level of Attainment of School Budgeting Objectives as Perceived by Principals Employed Before and After September, 1979

Objective	School Dimension		District Dimension	
	Pre 1979	Post 1979	Pre 1979	Post 1979
B1	3.7590	3.2500	3.3433	3.0000
B2	4.3171	4.7500	3.9444	4.2500
B3	3.8072	4.5000	3.3382	3.5000
B4	4.4458	4.7500	4.0282	4.3333
B5			3.6716	3.5000
B6			3.3243	3.5000
B7	4.0120	4.5000	3.7639	4.2500
B8	4.1446	4.7500	3.7000	4.5000
B9			3.5333	3.7500
B10	3.4375	3.7500	3.6486	4.0000
B11	3.5732	3.7500	3.5143	3.5000
B12	3.8902	4.7500	3.7222	4.5000
B13	3.5542	3.7500	3.3881	3.7500
B14	3.1481	4.3333	3.1176	4.6667*
B15	3.8049	4.2500	3.6301	3.6667
B16	3.9518	4.5000	3.8611	4.0000
B17	3.9036	4.0000	3.6000	4.0000
B18	2.6125	3.2500	2.4853	3.3333

* Significant difference.

The differences between the two groups, however, are not statistically significant except for objective B14 on the district dimension where principals employed after 1979 perceive a significantly higher level of attainment of the objective which sees school budgeting as reducing the time required to meet changing school needs.

Perceptions of Respondents by Grade Level Groups

In another analysis of the data, the respondents were divided into four groups by grade level. The groups were made up of respondents whose assignment was in: (1) an elementary school, (2) an elementary/junior high school, (3) a junior high school, or (4) a senior high school.

The mean values for the perceived level of attainment by each of the four groups for each objective on the school and district dimensions (see Table 13 and Table 14) were ranked from highest to lowest as in Table 15.

Elementary school respondents perceive a higher level of attainment on all but one of the 15 school budgeting objectives having a school dimension and on all but three of the 18 objectives having a district dimension than did respondents from each of the other three groups. Elementary/junior high school respondents perceive the lowest levels of attainment for all but two of the 15 objectives having a school dimension and for 11 of the 18 objectives with a district dimension.

Table 13

Mean Values of Level of Attainment of Objectives by Grade Level Groups (School Dimension)

Objective	Elementary Schools	Elementary/ Junior High Schools	Junior High Schools	Senior High Schools
B1	3.4017	2.8070	3.2657	2.7907
B2	4.0531	3.6667	3.9565	3.9632
B3	3.3761	2.6964	3.1793	2.7955
B4	4.0982	3.6296	3.9500	3.9697
B5				
B6				
B7	3.4818	2.8113	3.4222	3.1899
B8	3.6126	3.0364	3.4500	3.1768
B9				
B10	3.2353	2.4651	2.9020	2.8632
B11	3.1909	2.7170	3.2180	3.0446
B12	3.5044	2.8393	3.2624	3.0407
B13	3.2982	2.6364	3.0567	2.7278
B14	2.7041	2.4375	2.6349	2.4747
B15	3.3056	2.7143	3.2030	2.9255
B16	3.4336	3.1731	3.3022	3.0736
B17	3.5259	2.8333	3.3056	2.9148
B18	2.4259	1.8824	1.9083	1.9420

Table 14

Mean Values of Level of Attainment of Objectives by Grade Level Groups (District Dimension)

Objective	Elementary Schools	Elementary/ Junior High Schools	Junior High Schools	Senior High Schools
B1	2.7568	2.4167	2.7981	2.3853
B2	3.5385	3.4054	3.5046	3.5089
B3	2.8553	2.2647	2.7778	2.5905
B4	3.5714	3.0303	3.5849	3.6095
B5	3.5507	3.2258	3.3298	3.3936
B6	3.0500	2.4615	3.2432	2.8374
B7	3.3117	2.6571	3.2545	2.8716
B8	3.2800	2.8000	3.1495	2.9636
B9	3.2632	2.6667	3.1373	2.9528
B10	3.4853	2.6364	3.1122	2.9794
B11	3.1233	2.4848	3.0962	2.9550
B12	3.4028	2.8108	3.0727	2.8584
B13	3.1471	2.5938	3.7963	2.4909
B14	2.7273	2.5938	2.6082	2.3909
B15	3.1216	2.7813	3.0381	2.6696
B16	3.3514	3.0909	3.1682	2.8393
B17	3.1806	2.6452	3.0472	2.5607
B18	2.3692	1.9355	1.9451	1.8081

Table 15

Rank Ordering by Grade Level of Perception by Grade Level Groups as to the Attainment of School Budgeting Objectives

Objective	School Dimension				District Dimension			
	High			Low	High			Low
B1	1	3	2	4	3	1	2	4
B2	1	4	3	2	1	4	3	2
B3	1	3	4	2	1	3	4	2
B4	1	4	3	2	4	3	1	2
B5					1	4	3	2
B6					3	1	4	2
B7	1	3	4	2	1	3	4	2
B8	1	3	4	2	1	3	4	2
B9					1	3	4	2
B10	1	3	4	2	1	3	4	2
B11	3	1	4	2	1	3	4	2
B12	1	3	4	2	1	3	4	2
B13	1	3	4	2	1	3	2	4
B14	1	3	4	2	1	3	2	4
B15	1	3	4	2	1	3	2	4
B16	1	3	2	4	1	3	2	4
B17	1	3	4	2	1	3	2	4
B18	1	4	3	2	1	3	2	4

Notes: Group 1 - Elementary School Respondents;
Group 2 - Elementary/Junior High School Respondents;
Group 3 - Junior High School Respondents;
Group 4 - High School Respondents.

Junior high school respondents perceive the second highest levels of attainment for 11 of 15 school objectives and 14 of 18 district objectives. High school respondents perceive the third highest level of attainment for 10 of 15 school objectives and 8 of 18 district objectives.

Significant Differences Between Grade Groups

Significant differences, at the 0.100 level, were found to exist between groups as to perceptions about the level of attainment of the objectives of school budgeting for the school dimension (see Table 16) and for the district dimension (see Table 17).

For the school dimension, elementary school respondents perceive significantly higher levels of attainment than do elementary/junior high school respondents, with respect to objectives B1, B3, B4, B7, B8, B10, B12, B13, B15, B17, and B18, as well as significantly higher levels of attainment than perceived by high school respondents for objectives B1, B3, B8, B12, B13, B15, B17, and B18. In other significant differences on the school dimension, junior high school respondents perceive significantly higher levels of attainment than do elementary/junior high school respondents for objectives B1, B3, B7, B11, and B15. Junior high school respondents are also significantly higher in their perceived levels of attainment for objectives B1, B3, and B17, than are high school respondents.

Table 16

Significant Differences Between Grade Level Groups as to Level of Attainment of School Budgeting Objectives (School Dimension)

Group	1	2	3	4
1		B1, B3, B4, B7, B8, B10, B12, B13, B15, B17, B18	B18	B1, B3, B8, B12, B13, B15, B17, B18
2				
3		B1, B3, B7, B11, B15		B1, B3, B17
4				

Notes: Group 1 - Elementary;
Group 2 - Elementary/Junior High School;
Group 3 - Junior High School;
Group 4 - Senior High School.

Table 17

Significant Differences Between Grade Level Groups as to Level of Attainment of School Budgeting Objectives (District Dimension)

Group	1	2	3	4
1		B6, B7, B9, B10, B11, B12, B18		B7, B10, B12, B13, B15, B16, B17, B18
2				
3		B6, B7, B11		B1, B6, B7, B17
4		B4		

Notes: As per Table 16.

Elementary school respondents are also significantly higher in their perceived level of attainment for objective B18 than were junior high school respondents.

Significant differences in perception as to level of attainment of objectives on the district dimension were also found between groups. Again, elementary school respondents (see Table 16) perceive significantly higher levels of attainment for objectives B6, B7, B9, B10, B11, B12, and B18, than do elementary/junior high school respondents and also significantly higher levels of attainment for objectives B7, B10, B12, B13, B15, B16, B17, and B18, than do high school respondents.

Junior high school respondents perceive significantly higher levels of attainment than do elementary/junior high school respondents for objectives B6, B7, and B11, and significantly higher levels of attainment than do high school respondents for objectives B1, B6, B7, and B17.

High school respondents are significantly higher in their perceptions of levels of attainment only once when they perceive a significantly higher level of attainment for objective B4 than did elementary/junior high school respondents.

Differences Between Schools

Sub-problem 12 asks the question: Are there significant differences between schools in the perception of respondents about the extent of attainment of the objectives of school budgeting in (a) the schools, and (b) the district? The 34 schools in the study were divided into six groups for the analysis of variance using the F-test at the 0.1000 level of significance. The six groups consist of: (a) senior high schools, (b) large junior high schools, (c) small junior high schools, (d) elementary/junior high schools, (e) large elementary schools, and (f) small elementary schools.

The mean values for the perceived level of attainment of each of the objectives for both the school and district dimensions by respondents in each of the 34 schools are provided in Tables 1 through 12 in Appendix G. The pairs of significantly different schools are indicated for each of the tables.

High Schools

Of the six high schools in the sample, one (school #5) is found to differ significantly in the perceptions of respondents as to the extent of attainment of the objectives of school budgeting on eight of the objectives on the school dimension. The respondents from that school indicate significantly higher perceived levels of attainment for objectives B3, B7, B10, B11, B12, B13, B17, and B18 on the school dimension and for objectives B7, B8, and B11 on the district dimension.

Respondents from another high school (school #1), although perceiving a slightly lower level of attainment for objective B18 than the school described above, differs significantly higher on the school dimension as well. In another case, school #6 differs significantly on objective B14 for the district dimension.

Respondents from high school #5 perceive a significantly higher level of attainment of the objectives of school budgeting in enough cases to warrant a conclusion that this school is different from the others.

Junior High Schools

Among the large junior high schools, significant differences were found between schools for objectives B2 and B17 on the school dimension, and objective B5 on the district dimension.

Significant differences between schools in the group of small junior high schools are more frequent. School #3 differs significantly higher for objectives B2, B4, B11, B13, B15, and B16 on the school dimension, as well as on B4, B6, B8, B9, and B10 on the district dimension. One other small junior high school (school #1) also record significantly higher perceived levels of attainment for objectives B8 and B9 on the district dimension. Data can be found in Tables 5 and 6 (see Appendix G) that schools #2 and #5 are most often on the low end of a pair of significantly different schools while school #3 is on the higher end.

Elementary/Junior High Schools

The sample of schools in this study included five elementary/junior high schools. Significant differences between schools were found with respect to the perceived level of attainment of objectives B13 and B17 on the school dimension. No significant differences were found on the district dimension. School #2 is significantly different from school #3 in objectives B13 and B17. School #4 is significantly different from school #3 in objective B17.

Elementary Schools

Eleven elementary schools responded to the questionnaire. No significant differences were found between schools in perception about the extent of attainment of school budgeting objectives on the district dimension when the eleven schools were treated as one group. On the school dimension, however, significant differences between schools were found with respect to perceived levels of attainment of objectives B1, B2, B11, B13, B15, B16, B17 and B18. In all of the instances, one school consistently registers the lower level while three schools share the higher level positions.

The sample of eleven elementary schools was also divided into large and small elementary schools for a further analysis to determine significant differences within each of the two smaller groups. The findings revealed that for large elementary schools, school #5 is significantly higher in perception with respect to level of attainment of objectives for objectives B1, B2, B3, B7, B8, B11, B12, B13, B15, B17, and B18 on the school dimension, and B1, B3, and B13 on the district dimension.

In all of the above instances, school #1 is the one recording the lower mean value.

For the group of small elementary schools, only one case of significant difference was found and that was with respect to objective B18 for the school dimension, where school #2 is significantly different from school #3.

Other Objectives of School Budgeting

This section of Chapter IV is devoted to reporting respondents' reactions to Part C of the survey questionnaire (see Appendix A). Respondents were requested to list other objectives of school budgeting which they considered should be included in the list contained in Part B. Space and coding provision in the questionnaire enabled respondents to list two additional perceived objectives.

Responses to Part C were found in 73 of the 507 returned questionnaires. The responses were classified using the following coding scale:

0 - No response;
1 - Restatement of an objective of school budgeting listed in Part B;
2 - Descriptive statement of school budgeting practice;
3 - Suggestion to improve current school budgeting practice;
4 - Negative reaction to the school budgeting concept;

5 - Potential objective of school budgeting; and
6 - Unclassified response.

The frequencies of coded responses are given in Table 18.

Responses which were coded as potential objectives are listed in Table 19. The nine responses considered as potential objectives of school budgeting came from respondents in five different schools. Responses 1 through 5 in Table 19 originated in the same high school. Responses 6 and 7 each came from a different high school. Response 8 originated in a small junior high school, while response 9 originated in a large elementary school.

The list of potential objectives of school budgeting was reduced to four in Table 20.

Table 18

Frequencies of Coded Responses in Part C of the School Budgeting Questionnaire

Code	Frequency	
0		902
1	19	
2	18	
3	21	
4	16	
5	9	
6	29	
	112	

Table 19

Responses in Part C Considered as Potential Objectives of School Budgeting

1. To shift the responsibility from the trustee to the school staffs for unpopular decisions concerning program cutbacks.
2. To take the heat off the school board and put it on schools when the board allocates inadequate funds for quality education.
3. To give ultimate power to the principal.
4. To provide the school principal with excessive power in deciding school operations.
5. Increases power of principal.
6. To get the heat off central office and the board.
7. To provide students with an appropriate role in the process.
8. To improve staff morale by providing some authority commensurate with responsibility.
9. To facilitate appropriate student involvement in the school budget planning process.

Table 20

Other Perceived Objectives of School Budgeting

1. To increase the power of the principal.
2. To shift responsibility for some decisions from central office to the schools.
3. To facilitate appropriate student involvement in the school budget planning process.
4. To improve staff morale by making authority commensurate with responsibility.

Summary

This chapter consists of a report on the perceptions of teachers and principals with regard to the extent of the attainment of the objectives of school budgeting at both the school level and the district level. The responses are analysed to determine what significant differences existed between the perceptions of teachers and principals and also between respondents employed prior to the implementation of school budgeting and those engaged after school budgeting became a reality in the Edmonton Public School District. Additional data analysis was undertaken to determine if there exist significant differences between schools in the perceptions of respondents in those schools about the level of attainment of the school budgeting objectives. This chapter also reports on the findings with respect to respondents' views as to other objectives of school budgeting.

The findings with respect to the task undertaken are that teachers and principals perceive a higher level of attainment of the objectives on the school dimension than for the district dimension, and that as a group they do not perceive any objectives having been attained to the 75 percent level.

The two objectives perceived as having the highest level of attainment are the ones having to do with providing principals with an effective role in educational planning and decision making and an appropriate role for the allocation of resources. The lowest ranked objectives have to do with reducing the time required to meet changing school needs and encouraging and facilitating appropriate community involvement in the school budget planning process. Teachers, it appears, are not perceived as having yet attained to the same degree an effective and appropriate role in planning, decision making and role in resource allocation as have principals.

Principals perceive a higher level of attainment of objectives and are significantly different from teachers, although teachers and principals are in agreement as to extent of attainment of the objectives which are perceived to have the higher levels of attainment. Principals and teachers perceive that school budgeting has resulted in increased staff participation in the budget process, greater flexibility and the establishment of a valid system of accountability.

Teachers who commenced employment after September, 1979, perceive a higher level of attainment of a majority of objectives on the school dimension than do those who were in the employ of the Board before the implementation of school budgeting. The pattern is reversed with respect to the perceived level of attainment of the objectives on the district dimension. There are no significant differences between the two groups of teachers.

Principals employed after September, 1979, with some minor exceptions, perceive higher levels of attainment of objectives, although not statistically significant, than do principals with experience prior to 1979.

When the respondents were grouped by instructional levels, elementary school respondents most frequently perceived higher levels of attainment, followed by junior high school respondents, high school respondents and lastly by elementary/junior high school respondents.

The majority of significant differences exist between elementary respondents and elementary/junior high school and high school respondents, as well as between junior high school respondents and elementary/junior high school and high school respondents.

Differences between schools were found to exist at all four levels, particularly with respect to perceived levels of attainment of school budgeting objectives on the school dimension. Individual high schools, junior high schools, elementary/junior high schools and elementary schools frequently appeared as either high or low in their perception levels when the test for significant differences between pairs was conducted.

Other objectives identified by respondents include: to increase the power of the principal, to shift responsibility from central office to the schools, to facilitate student involvement in the budget planning process, and to improve staff morale.

Finally, the findings indicate (see Table 9, p. 48) that the school budgeting objectives have, to the time of this study, been attained to the 53.1 percent level for the school dimension and to the 48.4 percent level for the district dimension, when the mean of means from Table 9 is converted to percentages as per Figure 1 (p. 50).

CHAPTER V

SATISFACTION WITH SCHOOL BUDGETING

This chapter reports the findings of this study with respect to the level of satisfaction with school budgeting in the Edmonton Public School District.

The following four sub-problems are addressed in this chapter:

3. What is the level of satisfaction with school budgeting among (a) teachers, and (b) principals, in (a) the district, and (b) the schools?
7. Are there significant differences between the perceptions of teachers and principals about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?
9. Are there significant differences in the level of satisfaction with school budgeting between respondents employed prior to September, 1979, and those employed after September, 1979, in (a) the district, and (b) the schools?
13. Are there significant differences between schools in the perception of respondents about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?

The response categories for measuring the level of satisfaction with school budgeting is contained in Table 21. Figure 2 is included here for ready reference in comparing relative placement of groups on the scale. The level of satisfaction decreases as the numerical value increases.

Table 21

Level of Satisfaction Response Categories

1	Highly Satisfied
2	Moderately Satisfied
3	Slightly Satisfied
4	Slightly Dissatisfied
5	Moderately Dissatisfied
6	Highly Dissatisfied
7	Neutral/Don't Know

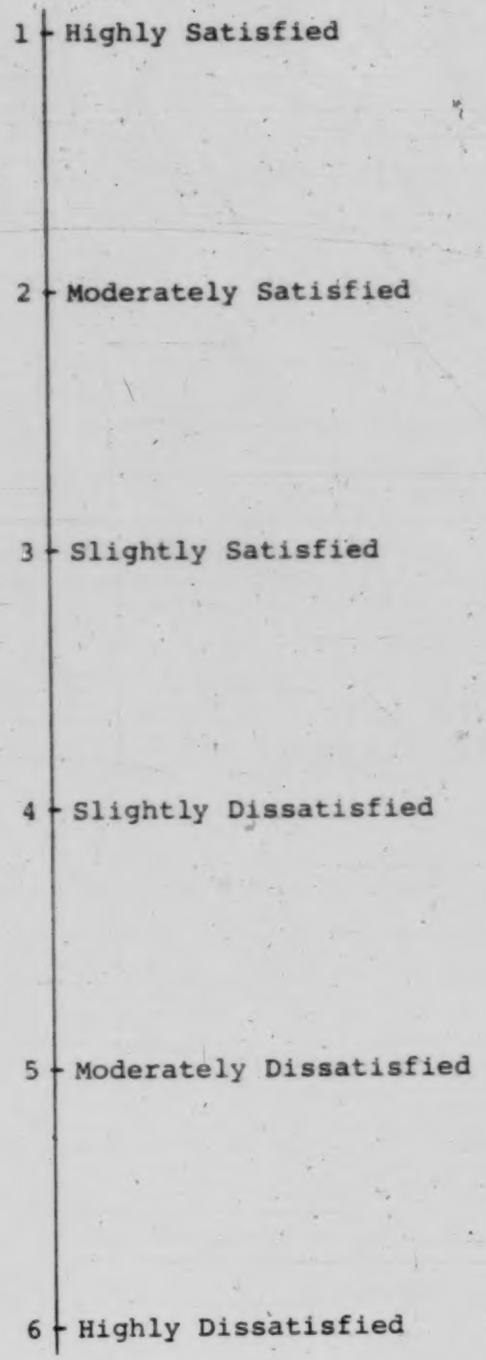
1 Highly Satisfied
2 Moderately Satisfied
3 Slightly Satisfied
4 Slightly Dissatisfied
5 Moderately Dissatisfied
6 Highly Dissatisfied

Figure 2. Level of Satisfaction Scale for Comparing Satisfaction Levels of Groups.

Respondents were provided an opportunity in the school budgeting questionnaire (see Appendix A) and encouraged to make written comments regarding the level of satisfaction with school budgeting on both the school and district dimensions. These comments were coded into categories and are reported in this chapter.

Satisfaction Levels and Differences Among Groups

Teacher and Principal Groups

The frequency distribution of responses with respect to the level of satisfaction with school budgeting for the school dimension and the district dimension is reported in Table 22.

When the responses are aggregated without regard to respondents or other demographic criteria, the findings show that 65.8 percent of the respondents indicate some level of satisfaction with school budgeting, while 30.2 percent express some level of dissatisfaction on the school dimension. For the district dimension, 46.3 percent of the respondents expressed some level of satisfaction, while 38.4 percent expressed some level of dissatisfaction with school budgeting. The number of respondents who claimed a neutral position represent a small portion, 2.4 percent and 12.4 percent on the school and district dimensions respectively, of the sample of responses. The number of respondents who would not respond to questions D1 and D2 of the

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Table 22

Frequency of Responses to Level of Satisfaction with School Budgeting Questions D1 and D2

	School		District	
Level of Satisfaction	Number of Responses	% of Total	Number of Responses	% of Total
Highly Satisfied	111	21.9	36	7.1
Moderately Satisfied	164	32.3	139	27.4
Slightly Satisfied	59	11.6	60	11.8
Slightly Dissatisfied	26	5.1	37	7.3
Moderately Dissatisfied	54	10.7	60	11.8
Highly Dissatisfied	73	14.4	98	19.3
Neutral	12	2.4	63	12.4
No Response	8	1.6	14	2.8
TOTALS	507	100.0	507	100.0

questionnaire was extremely small.

The responses indicate that the level of satisfaction with school budgeting is greater for the school dimension than for the district dimension. Respondents appear to be more satisfied with the process in their own schools than with school budgeting in the district as a whole. A possible explanation for this is that one would expect a greater familiarity among respondents with the process in the school than with the state of the practice throughout the district.

Table 23 reports the mean values of the level of satisfaction for the school dimension as perceived by respondents grouped according to their position in the system. The mean values are plotted on the scale in Figure 3 to illustrate the relative position of each group on the scale with respect to their level of satisfaction with school budgeting for the school dimension. The level of satisfaction declines from principals, the most satisfied group, to teachers, who indicate the least satisfaction as a group, comparatively at the school level.

Table 24 and Figure 4 report the mean values of the perceived level of satisfaction with school budgeting on the district dimension of the groups and their relative placement on the level of satisfaction scale.

Table 23

Mean Value of the Level of Satisfaction with School Budgeting by Position for the School Dimension

Position	Number of Responses	Mean Value
Teacher	344	3.2733
Librarian	12	2.2500
Counsellor	12	3.0000
Department Head	31	2.4839
Assistant Principal	30	2.1000
Principal	57	1.6842
TOTAL RESPONSES AND MEAN VALUE OF ALL RESPONSES	486	2.9321

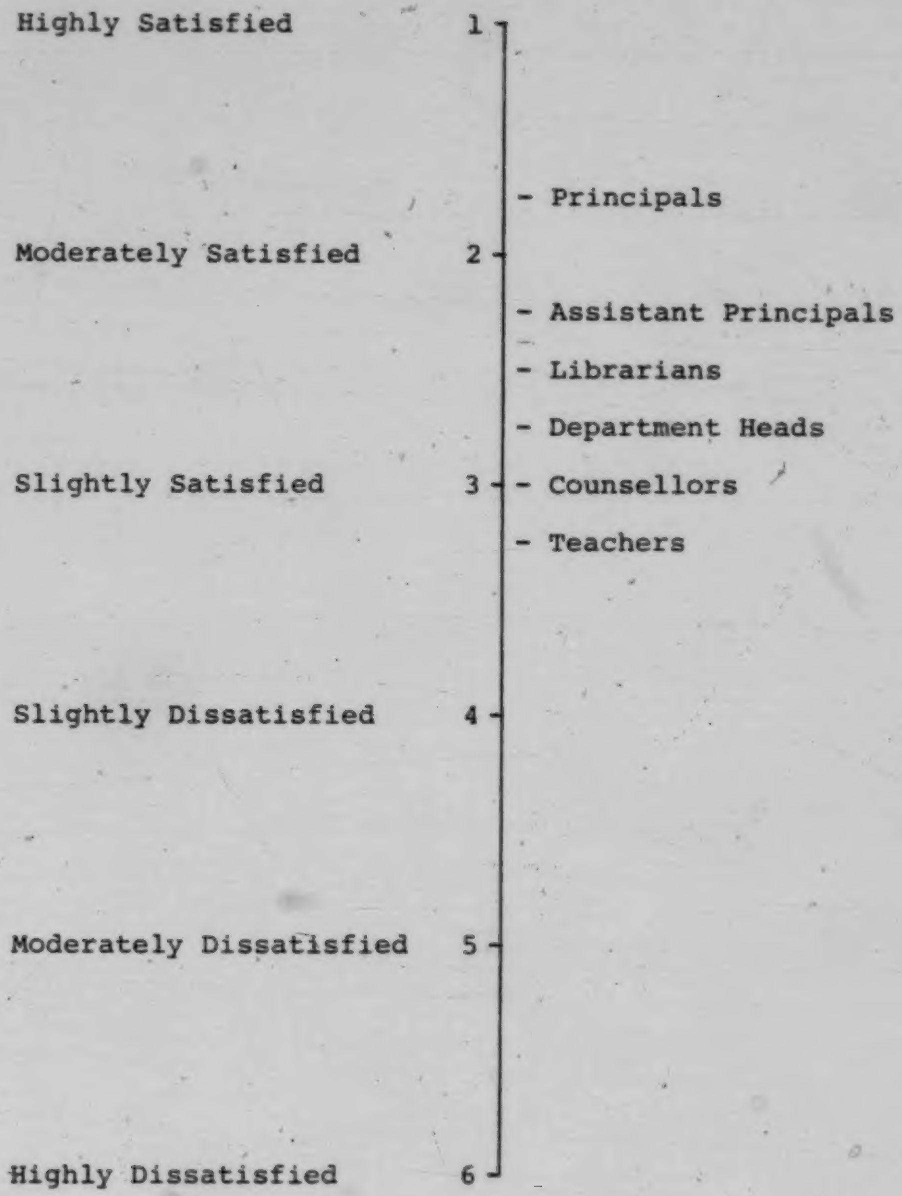

Figure 3. Relative Placement of Respondent Groups on the Level of Satisfaction Scale (School Dimension).

Table 24

Mean Values of the Level of Satisfaction with School Budgeting by Position for the District Dimension

Position	Number of Responses	Mean Value
Teacher	300	3.9600
Librarian	11	3.7273
Counsellor	9	4.2222
Department Head	26	3.0385
Assistant Principal	27	2.6296
Principal	56	1.9821
TOTAL RESPONSES AND MEAN VALUE OF ALL RESPONSES	429	3.5618

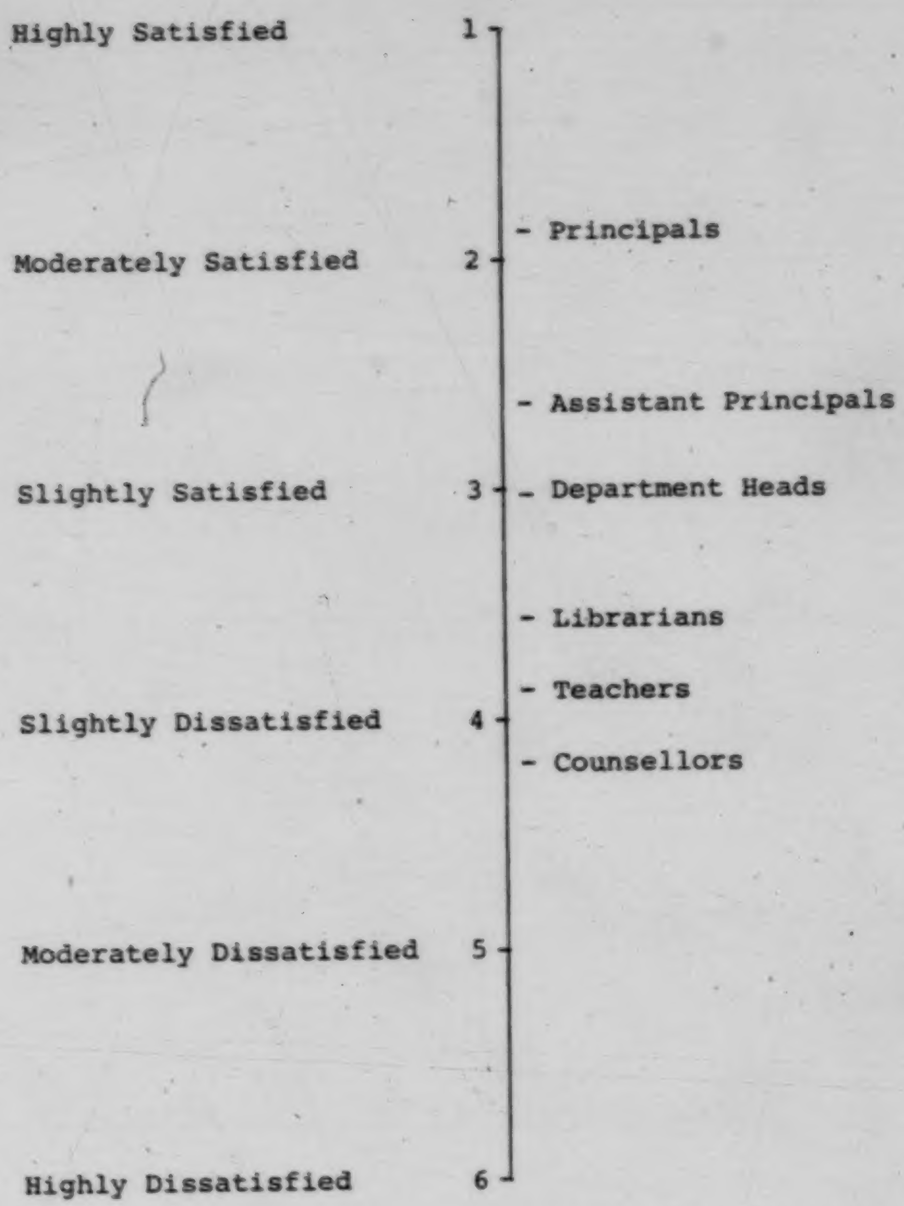

Figure 4. Relative Placement of Respondent Groups on the Level of Satisfaction Scale (District Dimension).

In a comparison of the relative placements of the groups in Figures 3 and 4, a general observation is that there is a slide down the scale generally and some changes in the relative positions occupied. Principals continue as the most satisfied group with school budgeting, this time for the district dimension, while counsellors indicate the least satisfaction with school budgeting on the district dimension. The greatest slide down the scale appears to be for librarians with counsellors a close second and teachers a distant third.

An analysis of variance was made to determine significance at the 0.100 level among principals, assistant principals, department heads, counsellors, librarians and teachers, with respect to perceptions about the level of satisfaction with school budgeting on the school and district dimensions. The findings indicate that teachers are significantly different in their perceptions from principals and assistant principals on the school dimension. Teachers, librarians and counsellors differ significantly from principals on the district dimension. Teachers also differ significantly from assistant principals on the district dimension.

No significant differences were found among teachers, librarians, counsellors and department heads in their perceptions of satisfaction with school budgeting for the school dimension. Department heads, however, were found to be significantly different from teachers with respect to perceptions about the level of satisfaction with school budgeting on the district dimension.

On the strength of the analysis described above, the responses of teachers, librarians, counsellors and department heads were aggregated under the heading of teachers, while those of assistant principals and principals were combined and headed as principals.

Table 25 is, therefore, a summary of the perceptions of teachers and principals as to the level of satisfaction with school budgeting on the school and district dimensions.

Principals and assistant principals as a group indicate a level of satisfaction which is better than moderately satisfied, while teachers, librarians, counsellors and department heads also as a group expressed a level of satisfaction that is lower than slightly satisfied on the Level of Satisfaction Scale (see Table 21).

The level of satisfaction with school budgeting among principals is significantly higher than the level of satisfaction among teachers on both the school and district dimensions.

Instructional Level Groups

Table 26 reports the mean values for the level of satisfaction with school budgeting on the school and district dimensions as perceived by respondents grouped by the grade structures or the instructional level of the school.

Table 25

Level of Satisfaction with School Budgeting Among Teachers and Principals

	School Dimension		District Dimension	
	Number of Responses	Mean Value	Number of Responses	Mean Value
Teachers	399	3.1729	346	3.8902
Principals	87	1.8276	83	2.1928
	486		429	

Table 26

Mean Value for the Level of Satisfaction with School Budgeting by Instructional Level

	School Dimension		District Dimension	
Instructional Level	Number of Responses	Level of Satisfaction	Number of Responses	Level of Satisfaction
Elementary	117	2.6325	101	3.3267
Elementary/Junior High School	55	3.6909	49	4.2653
Junior High School	141	2.7872	130	3.5154
Senior High School	173	3.0173	149	3.5302
Total/Mean	486	2.9342	429	3.5618

The highest level of satisfaction was found to be among respondents in elementary schools while the lowest level of satisfaction is among respondents who teach in elementary/junior high schools.

Significant differences were found to exist between the elementary/junior high school group of respondents and those in the elementary school group, and also those in the junior high school group with respect to the level of satisfaction with school budgeting for the school dimension. On the district dimension, the elementary/junior high school group of respondents was significantly different from each of the three other groups, namely the elementary school, the junior high school and the senior high school groups.

Groups According to Date of Commencement of Employment with the District

The level of satisfaction among respondents was also examined from the perspective of the date of commencement of employment with the Edmonton Public School District. Also, this study attempted to measure the level of satisfaction on both the school and district dimension of respondents who commenced employment with the District before and after the implementation of school budgeting on a district-wide basis.

Eighty-two respondents indicated that they commenced employment with the Edmonton Public School District after September 1, 1979, while 423 indicated a commencement date prior to September 1, 1979. The date is significant in that it was during the 1979-80 school year that the Board, at its December 11, 1979, meeting, approved the following resolution to proceed the system-wide implementation of school budgeting during the 1980-81 operating year:

> That the Board approve the following recommendations with respect to 1980-81 budget:
>
> 1. That the budget process be designed to ensure accountability in terms of planning, control and evaluation of results and resources and which provides for the appropriate involvement of staff in the decision-making process, with particular emphasis on the involvement of school staffs in planning the programs for their schools;
> 2. That the design characteristics for the recommended budget process include, but not be limited to:
>   a) budget formulated by Operational Unit, by Program in accordance with responsibility for outcomes,
>   b) School Based Budgeting concept for Schools on a school year basis commencing September 1, 1980,
>   c) Zero Base Budgeting concept for centralized responsibilities.
> 3. That to facilitate the transition to a school year Operating Budget, a twenty (20) month budget be prepared for the period January 1, 1980 to August 31, 1981 with the capability of extracting the necessary information to prepare the Annual Budget as required by Alberta Education and to establish the Supplementary Requisition on the City of Edmonton for 1980.

It was during the 1979-80 school year that school budgets for the 1980-81 school year were prepared by principals and teachers.

Respondents with experience prior to September 1, 1979, would have had experience in a centralized and decentralized school budgeting system, whereas respondents who joined the District after September 1, 1979, would have decentralized school budgeting experience only.

Table 27 contains a summary of the data with respect to the levels of satisfaction with school budgeting as perceived by respondents according to the date of their commencement of employment with the District.

Teachers who joined the District after 1979 expressed a slightly higher level of satisfaction with school budgeting than did teachers with pre-1979 experience for the school dimension. Their relative positions are reversed for the district dimension.

Principals who joined the district after 1979 indicated a higher level of satisfaction on both the school and district dimensions than did principals who commenced employment before September, 1979.

Although differences between respondents with pre- and post-1979 experience exist, the differences are not statistically significant.

Levels of Satisfaction on a School-by-School Basis

The final analysis of the data involved an examination of the data on a school-by-school basis. The findings here for individual schools have been grouped by instructional level for analysis and report. Table 28 is a summary of the perceived level of satisfaction for each school in the study. Significant differences where they exist within each group are reported under each of the group headings in

Table 27

Levels of Satisfaction with School Budgeting Among Respondents Grouped According to Their Date of Commencement of Employment with the District

	Pre - 1979		Post-1979	
	Number of Responses	Satisfaction Level	Number of Responses	Satisfaction Level
(a) School Dimension				
Teachers	324	3.1852	75	3.1200
Principals	79	2.2278	4	1.5000
(b) District Dimension				
Teachers	280	3.8714	66	3.9697
Principals	79	2.2278	4	1.5000

Table 28

Level of Satisfaction with School Budgeting in Individual Schools Grouped According to Instructional Grade Level

Instructional Level	School Number	Satisfaction Level	
		School Dimension	District Dimension
High Schools	1	3.1714	3.9688
	2	2.8889	3.0000
	3	3.9500*	4.2222
	4	3.3810	4.0526
	5	2.0909*	2.8421
	6	3.4118*	3.4815
		3.0291 (mean)	3.5369 (mean)
Large Junior High Schools	1	3.6250	4.2857
	2	2.0667	3.0000
	3	2.0909	3.6364
	4	3.4286	3.7778
	5	2.4706	3.2000
	6	3.8333	4.1000
		2.8929 (mean)	3.5789 (mean)
Large Elementary Schools	1	4.6923*	4.7273*
	2	2.3571*	3.2500
	3	2.8750*	3.6000
	4	3.3333	3.4286
	5	1.9474*	2.8000*
		2.9324 (mean)	3.5167 (mean)
Small Elementary Schools	1	3.3333	4.5000
	2	1.5714	2.8333
	3	1.7500	3.6667
	4	4.0000	4.0000
	5	1.5000	4.0000
	6	2.0000	2.0000
		2.3591 (mean)	3.5000 (mean)

(. . . cont'd)

Table 28 (cont'd):

Instructional Level	School Number	Satisfaction Level	
		School Dimension	District Dimension
Small Junior High Schools	1	1.6667	2.1667*
	2	4.3750*	4.6250*
	3	1.5000*	2.5000
	4	2.8750	3.7143
	5	3.4444	4.0000
	6	2.6667	4.4545*
		2.8571 (mean)	3.7391 (mean)
Elementary/Junior High Schools	1	4.2000	4.3333
	2	3.5714	4.7692
	3	4.3846	4.6364
	4	3.5000	4.6250
	5	3.2857	3.4000
		3.8462 (mean)	4.4783 (mean)

a) Significant Differences (School Dimension):

High Schools (5-6) (5-3)
Large Elementary Schools (5-1) (3-1) (2-1)
Small Junior High Schools (3-2)

b) Significant Differences (District Dimension):

Large Elementary Schools (5-1)
Small Junior High Schools (1-2) (1-6)

this section.

High Schools

Significant differences were found to exist in the perceived level of satisfaction with school budgeting on the school dimension between the following pairs of high schools: school #3 and school #5, and school #6 and school #5. School #5 (see Table 28) recorded a high level of satisfaction, while school #3 recorded the lowest level of satisfaction. School #6 recorded a satisfaction level slightly higher than school #3.

No significant differences were found to exist in the perceived level of satisfaction among the high schools with respect to the district dimension.

Large Junior High Schools

No significant differences were detected in so far as the level of satisfaction with school budgeting among schools in this group is concerned, on either the school or district dimension.

Small Junior High Schools

A significant difference was found to exist between school #2 and school #3 in the group of small junior high schools. School #3 recorded a significantly higher level of satisfaction with school budgeting, while school #2 recorded the lowest satisfaction level in this group on the school dimension.

On the district dimension, schools #2 and #6 were significantly different and lower than school #1 in their satisfaction level.

Elementary/Junior High Schools

No significant differences were found with respect to the perceived levels of satisfaction with school budgeting among elementary/junior high schools on either the school or district dimension.

Large Elementary Schools

A significant difference was found to exist with respect to the level of satisfaction with school budgeting on the school dimension between school #1, having a very low level of satisfaction, and three others, schools #5, #3, and #2, which recorded significantly higher levels of satisfaction.

School #1 also recorded a significantly lower level of satisfaction than did school #5 on the district dimension.

Small Elementary Schools

No significant differences were found with respect to the level of satisfaction with school budgeting on either the school or district dimension among small elementary schools.

Comments by Respondents about the Level of Satisfaction with School Budgeting

This section of Chapter V is devoted to reporting on the comments made by respondents in questions D1 and D2 of the school budgeting questionnaire (see Appendix A). Respondents were provided the opportunity and encouraged to comment briefly about their perceptions with respect to the level of satisfaction with school budgeting on both the school and district dimensions.

The first part of this section will review the comments in response to the school dimension, while the second part will examine the comments regarding the district dimension.

The School Dimension

The comments in response to question D1 were categorized and coded using the categories listed in Table 29. The frequency distribution of comments by categories is given in Table 30.

Of the 507 questionnaires returned, 208 respondents commented about some aspect of satisfaction with school budgeting in the schools. The positive comments in categories 1 and 5, 10 and 49 respectively, were combined into one group. The 59 respondents representing 28.4 percent of the comments expressed positive and supportive views of school budgeting and a satisfaction with the level of staff involvement and their role in decision making at the school level.

Table 29

Categories of Comments about Respondents' Satisfaction with School Budgeting for the School Dimension

Category Code	The Respondent
0	Made no comment.
1	Is positive and supportive of the school budgeting concept.
2	Is negative and opposed to the school budgeting concept.
3	Perceives an inadequate funding for education.
4	Perceives that school budgeting process is dominated by school principals.
5	Expresses satisfaction with the level of staff involvement in decision making.
6	Perceives that an insufficient amount of time is available for adequate and meaningful participation.
7	Expressed a comment which could not be categorized into any one of categories 1 to 6.

Table 30

Frequency Distribution of Satisfaction with School Budgeting Comments, School Dimension

Comment Code	Frequency	Percent of Comments
0	299	--
1	10	4.8
2	25	12.0
3	28	13.5
4	51	24.5
5	49	23.6
6	20	9.6
7	25	12.0
	507	100.0

The next largest group, category 4, representing 24.5 percent of the comments, consists of respondents who perceive and express a view that indicates principal domination of the school budgeting process. These respondents claim that they experienced an inadequate opportunity for staff involvement and participation in decision making at the school. They express a desire to be involved but are frustrated by the lack of opportunities for meaningful involvement.

The third largest category of respondents perceive an inadequate funding for education. They are cognizant of the economic conditions of the times and are concerned about the effect that restraint will have on the quality of the educational programs in the schools.

Twelve percent of the comments, in category 2, were classified as negative expressions of opposition to the school budgeting concept.

Twenty-five responses were categorized as too varied to create categories with meaningful numbers in each.

Twenty respondents in category 6 (9.6% of the comments) claim that they are not provided with sufficient time to participate in the decision-making process. They feel rushed and pressured into making rapid and hasty decisions. They also feel that there is an excessive amount of paperwork associated with the school budgeting practice. Their comments indicate a desire for meaningful involvement.

The District Dimension

The comments by respondents to question D2 of the school budgeting questionnaire were categorized and coded using the categories in Table 31. The frequency distribution of the comments by category is contained in Table 32.

Comments coded for this section totaled 177. Comments of a positive or supportive nature in categories 1 and 5 represent 10.1 percent of the responses. Comments in categories 3, 4, 6 and 7 are considered to be favorable to school budgeting although constructive in terms of suggesting areas where attention is required to make the school budgeting practice more acceptable to them.

The four factors which appear to be restricting the level of satisfaction with school budgeting on the district dimension are: category 3 (perceived lack of equity); category 4 (the perceived shift of power to principals and central administration); category 6 (time constraints at the school level); and category 7 (reduced flexibility arising from economic constraints). Categories 3, 6 and 7 represent 38.9 percent of the responses. Category 4 comments, while smaller in number than either category 3 or category 7, nevertheless represent a group which warrants comment on the grounds that it represents an area of potential stress between teachers and principals. Some respondents (14.1%) perceive a shift in power to principals and

Table 31

Categories of Comments about Respondents' Satisfaction with School Budgeting for the District Dimension

Category Code	The Respondent
0	Made no response.
1	Is positive and supportive of the school budgeting concept.
2	Is negative and opposed to the school budgeting concept.
3	Is concerned about equity among and within schools with respect to funding and policy application.
4	Perceives a low level of teacher participation and believes that power is in the hands of principals and central administration.
5	Expresses a satisfaction with the level of involvement in decision making.
6	Perceives time constraints; experiences insufficient time for performance of budgeting and planning functions.
7	Perceives the impact of economic restraint; experiences reduced flexibility with declining or restrained budget.
8	Perceives the construction of the Education Centre as inappropriate allocation of resources at this time.
9	Made a comment which could not be categorized into any one of categories 1 to 8.

Table 32

Frequency Distribution of Satisfaction with School Budgeting Comments, District Dimension

Comment Code	Frequency	Percent of Comments
0	330	
1	13	7.3
2	20	11.3
3	31	17.5
4	25	14.1
5	5	2.8
6	8	4.5
7	30	16.9
8	13	7.3
9	32	18.1
	507	100.0

a decline in the level of teacher participation in decision making. The perceived control by principals of the school's budget is viewed as effective control over decision making.

Responses which were categorized as negative and opposed to the concept of school budgeting accounted for only 18.6 percent of all responses.

Summary

Chapter V is a report of the findings with respect to the level of satisfaction among teachers and principals with the school budgeting process in the Edmonton Public School District. A six-point scale ranging from highly, moderately and slightly satisfied to slightly, moderately and highly dissatisfied was used to measure the level of satisfaction among respondents. The qeustionnaire also provided respondents an opportunity to comment briefly about satisfaction with school budgeting on either the school or district dimension. The comments were coded into categories and reported on as such in this chapter.

Respondents appear to be more satisfied with school budgeting on the school dimension than on the district dimension. Of the respondents, 65.8 percent expressed a degree of satisfaction ranging from highly to moderately to slightly satisfied, while 30.2 percent expressed a level of satisfaction ranging from slightly dissatisfied to moderately dissatisfied to highly dissatisfied. The mean level for all respondents was 2.9321 on the scale. This value translates to being better than slightly satisfied.

Principals expressed the significantly higher level of satisfaction at 1.6842 on the scale, being between highly satisfied and moderately satisfied, while teachers at 3.2733 on the scale perceive a level that is below being slightly satisfied.

An analysis of the responses also revealed that the level of satisfaction varied among respondents when grouped into instructional or grade level groups. Respondents in the elementary/junior high school group perceived a significantly lower level of satisfaction than did the junior high school and elementary school groups for the school dimension, as well as a significantly lower level than all three other instructional levels for the district dimension.

The level of satisfaction among respondents was also examined from the perspective of the date of commencement of employment with the District. The findings indicate that both teachers and principals employed after September, 1979, expressed a higher level of satisfaction with school budgeting than did teachers and principals with experience prior to September, 1979, for the school dimension; and that teachers only with pre-1979 experience indicated a higher level of satisfaction on the district dimension. The differences above, although they exist, are not statistically significant.

An analysis of the data on a school by school basis indicated that there are significant differences when schools were grouped by instructional level, among high schools, among small junior high schools, and among large elementary schools for the school dimension. Significant differences among small junior high schools and among large elementary schools were also present for the district dimension.

Comments by respondents were divided into two groups consisting of those for the school dimension and those pertaining to the district dimension. Each group of comments was then coded into categories. In the first group--that is, comments about satisfaction with school budgeting in the schools--28.4 percent of the comments were of a positive nature and supportive of the school budgeting concept. They also experessed satisfaction with the level of staff involvement in decision making. The next largest group (24.5% of the comments) expressed concern about the perceived domination of school budgeting by principals and the lack of opportunities for meaningful involvement of staff in budget decision making. Another group (about 12% of the comments) was predominantly negative and expressed opposition to the school budgeting concept.

Comments about the district dimension were coded as positive or supportive in 10.1 percent of the responses. The largest group of comments here, while favourable to school budgeting, were also constructive in terms of suggesting areas where improvements would make school budgeting more acceptable to the respondents.

Four factors which appear to be depressing the level of satisfaction are the perceived lack of equity within and among schools, the perceived shift of power to the principals, the perceived time constraints for effective decision making and the perceived reduction in flexibility resulting from economic constraints. The constructive comments came from the group which represents 53.0 percent of the responses.

The statistical findings and the comments from respondents indicate that a measure of satisfaction with school budgeting has been achieved in the Edmonton Public School District. The disparity in the levels of satisfaction between principals and teachers must be a concern to the District. The comments provide valuable information with respect to respondents' perceptions as to where changes to the school budgeting practice are essential.

CHAPTER VI

STRENGTHS AND WEAKNESSES OF SCHOOL BUDGETING

Chapter VI consists of a report with respect to the findings in answer to the following sub-problems:

4. What are the strengths or positive aspects of school budgeting as perceived by (a) teachers, and (b) principals?

5. What are the weaknesses or negative aspects of school budgeting as perceived by (a) teachers, and (b) principals?

10. What are the perceptions of (a) teachers, and (b) principals about recommending the implementation of school budgeting to other school jurisdictions?

11. Are there significant differences between the perceptions of teachers and principals about recommending the implementation of school budgeting to other school jurisdictions?

The chapter is divided into four sections. The first two sections report the findings with respect to sub-problems 4 and 5, respectively. The third section consists of the findings in response to item D5 in the school budgeting questionnaire, where respondents identified changes which they perceive would increase the effectiveness of school budgeting. The fourth section contains the findings in response to sub-problems 10 and 11.

Strengths or Positive Aspects of School Budgeting

This section of the report is about the perceptions of teachers and principals as to the strengths or positive aspects of school budgeting. Responses to item D3 of the school budgeting questionnaire (see Appendix A) were coded using the categories in Table 33. The frequency distribution of the comments is found in Table 34. A brief discussion of the findings with respect to the strengths or positive aspects of school budgeting follows here, beginning with the most frequently stated and then in order of descending frequency.

The three most frequently stated strengths or positive aspects of school budgeting are: (1) flexibility, (2) subsidiarity, and (3) staff involvement in decision making. Respondents perceive school budgeting as providing them with the flexibility at the school level to plan programs to meet school needs and to attend to local priorities established at the school. Subsidiarity is viewed by respondents as a positive development in that decision making at the school site is a reality. Staff involvement in decision making and planning at the school level is seen as a positive development as a result of implementation of school budgeting. These three aspects--flexibility, subsidiarity, and staff involvement--account for 69.1 percent of the responses to item D3 of the school budgeting questionnaire.

Teachers identified flexibility, staff involvement,

Table 33

Categories of Responses to Item D3 of the School Budgeting Questionnaire, Strengths or Positive Aspects of School Budgeting

Category Code	
0	No response provided.
1	Flexibility.
2	Staff involvement in school decision making.
3	Subsidiarity.
4	Efficiency, effectiveness, and increased staff awareness of program needs and associated costs.
5	Equity in allocation of resources.
6	Accountability.
7	Increased authority for principals.
8	School budgeting has no strengths or positive aspects.

Table 34

Frequency Distribution of Comments about Strengths or Positive Aspects of School Budgeting

Comment Code	Number of Teacher Responses and % of Teacher Group	Number of Principal Responses and % of Principal Group	Total Number of Responses	Valid Percent
0	--	--	109	--
1	80 (25.0)	24 (31.2)	104	26.1
2	73 (22.8)	9 (11.7)	83	20.9
3	61 (19.1)	27 (35.1)	88	22.1
4	39 (12.2)	10 (13.0)	49	12.3
5	10 (3.1)	1 (1.3)	11	2.8
6	17 (5.3)	2 (2.6)	19	4.8
7	6 (1.9)	2 (2.6)	8	2.0
8	34 (10.6)	2 (2.6)	36	9.0
TOTAL	320	77	398	100.0
Non-Respondents			109	
Total Questionnaires Returned			507	

and subsidiarity in descending frequency as the most important positive aspects of school budgeting, whereas principals identified subsidiarity, flexibility, and staff involvement in descending frequency.

Efficiency, effectiveness and an increased awareness on the part of staff of educational needs, programs and costs is the fourth largest group of responses (12.3% of the total). The fifth largest group, representing nine percent of the responses, claims that there are no strengths or positive aspects of school budgeting. The three remaining categories of comments include accountability, equity of resource allocation, and increased authority for the school principal collectively represent 9.6 percent of the 398 comments.

Weaknesses or Negative Aspects of School Budgeting

This section reports the perceptions of respondents--teachers and principals--as to the weaknesses or negative aspects of school budgeting. The responses to item D4 of the school budgeting questionnaire might also be regarded as responses which identify factors which are perceived as hindering or impeding the implementation and practice of decentralized school budgeting.

The responses to item D4 were coded and tabulated according to the categories as in Table 35. Each of these categories represent concerns which respondents believe are important factors to consider when implementing the school

Table 35

Categories of Responses to Item D4
of the School Budgeting Questionnaire,
Weaknesses or Negative Aspects of School Budgeting

Category Code	
0	No response.
1	Time factor.
2	Allocation of resources.
3	Downward shift of responsibility to the schools.
4	Stress factor.
5	Increased authority for the principal.
6	Education funding concerns.
7	Uncategorized comments.
8	Negative comments.
9	Concerns about lack of meaningful involvement.

Table 36

Frequency Distribution of Comments About Weaknesses or Negative Aspects of School Budgeting

Comment Code	Number of Teacher Responses and % of Teacher Group	Number of Principal Responses and % of Principal Group	Total Number of Responses	Percent of Responses
0	--	--	89	--
1	76 (22.1)	24 (32.4)	100	23.9
2	51 (14.8)	17 (23.0)	68	16.3
3	22 (6.4)	4 (5.4)	26	6.2
4	49 (14.2)	8 (10.4)	57	13.6
5	45 (13.1)	--	45	10.8
6	30 (8.7)	4 (5.4)	34	8.1
7	32 (9.3)	10 (13.5)	42	10.0
8	17 (4.9)	--	17	4.1
9	22 (6.4)	7 (9.5)	29	6.9
TOTAL	344	74	418	100.0
Non-Respondents			89	
Total Questionnaires Returned			507	

budgeting process. A brief discussion of the concerns and the findings from Table 36 follows here, beginning with the most frequently identified weakness and then in order according to descending frequency.

The most frequently identified weakness or negative aspect, by teachers and principals alike, was the time factor associated with the school budgeting process (23.9% of the responses). Respondents expressed a view that school budgeting is a time consuming process for teachers and principals and that it has an impact on instructional and teacher preparation time. Comments from teachers and principals indicate that there is insufficient time allocated to the planning and budget preparation process.

Teachers express a concern that the time requirements for budget preparation and planning are being made in addition to an already demanding work load and teaching assignment. Principals' responses indicate a need for additional administrative time allocation, and that this is being achieved via the budgeting process in the allocation of resources within the school.

The second most frequently identified concern, again by teachers and principals (16.3% of the responses) was the allocation of resources. Respondents perceived the allocation formulas as being inadequate and resulting in severe restrictions on small schools and small programs. Respondents indicated that as school size decreases, the amount of flexibility in the educational program declines rapidly.

The view was expressed that, while school budget allocation formulas have established a degree of equity among schools in the district, the formulas have not sufficiently addressed the particular needs of small schools or schools with unusual mixes of educational programs or needs.

Stress, resulting from the operation of the school budgeting process, was identified by teachers as the third most frequent concern (14.2% of the total teacher responses) and by principals as their fourth most frequent (10.8% of principals' responses) for a combined 13.6 percent of all responses.

The increased stress level was perceived as resulting from: the added responsibilities experienced by teachers and principals; the in-school conflicts arising from competition among departments or subject areas for school resources; the competition among schools for students to secure enrolments and, therefore, funds; the suspicion and fear resulting from insecurity created by changing economic conditions generally; and the internal conflicts arising from administrative practices of principals in the preparation and administration of the schools' budgets.

Jankovic (1983:269) identified three aspects of school budgeting that increased stress among principals. He cited that the increased time demand on principals and staff for budget preparation, the shift in responsibility for the budget from central office to principals and the potential for staff vs. administration conflicts over the school budget. Factors which intensify the burden of responsibility were identified. That the principal is now more visibly responsible for the operation of the school while being restricted by inadequate allocations and external constraints is an example of the increased burden.

Jankovic (1983:265) found that school budgeting "both reduces and contributes to principals' experiences of work related stress . . . a majority of principals . . . 53% . . . identified school-based budgeting as reducing their experiences of work related stress . . . ."

Other weaknesses or negative aspects of school budgeting identified by respondents in this study, although to a lesser extent than those discussed earlier in this section, were: increasing authority for the principal, inadequate funding for education, the desire for meaningful involvement, and the downward shift of responsibility.

The negative comments, all from teachers, were least frequent as a group, representing 4.1 percent of the responses. They opposed the concept of school budgeting and fail to see any merit in the process.

Those respondents who expressed a concern about the increased power and authority of the principal see the role of the principal now becoming that of an on-site manager rather than that of an educational leader or colleague.

Respondents who see school budgeting as a downward shift of responsibility to the school level from central office associate it with the pressure they feel as a result of the increased accountability that is inherent in the school budgeting process.

The comments categorized as other (10%) in this section consist of those where respondents see no weaknesses in the school budgeting process, but who see needs to improve the processing of technical information and accounting methods. Generally, they are favorably disposed to school budgeting and are constructive in their comments.

In review, the responses discussed above indicate that school budgeting is perceived to be to some extent a stressful and time consuming process which has increased the importance of the principal's role and has come a long way but not yet achieved, in terms of meeting the educational needs of all students, assuring equity in the allocation of resources.

Suggestions for Increasing the Effectiveness of School Budgeting

Item D5 of the school budgeting questionnaire (see Appendix A) asked respondents to suggest changes which they perceive would increase the effectiveness of the school budgeting practice in the Edmonton Public School District. The responses, 293 of them from teachers and principals, were categorized using the categories in Table 37. Table 38 provides a frequency distribution of the responses by categories of suggested changes for improving the effectiveness of school budgeting.

Table 37

Categories of Responses Suggesting Changes to Increase the Effectiveness of School Budgeting

Category Code	
0	No response.
1	Allocation formulas.
2	Time factor.
3	Inservice needs of staff.
4	Technical aspects of data processing.
5	Teacher-principal relationships.
6	Next stage (second generation school budgeting).
7	Uncategorized comments.
8	Abandon school budgeting.
9	Increase funding.

Table 38

Frequency of Responses Suggesting Changes to Increase the Effectiveness of School Budgeting

Comment Code	Number of Teacher Responses and % of Teacher Group	Number of Principal Responses and % of Principal Group	Total Number of Responses	Percent of Responses
0	--	--	214	--
1	47 (19.9)	18 (31.6)	65	22.2
2	29 (12.3)	4 (7.0)	33	11.3
3	14 (5.9)	4 (7.0)	18	6.1
4	12 (5.1)	5 (8.8)	17	5.8
5	33 (14.0)	7 (12.3)	40	13.7
6	5 (2.1)	2 (3.5)	7	2.4
7	44 (18.6)	10 (17.5)	54	18.4
8	34 (14.4)	2 (3.5)	36	12.3
9	18 (7.6)	5 (8.8)	23	7.8
TOTAL	236	57	293	100.0
Non-Respondents			214	
Total Questionnaires Returned			507	

Responses which were categorized as suggestions for improving or increasing the effectiveness of school budgeting include, in descending order of frequency: resource allocation formulas, teacher-principal relationships, time requirements, education funding, inservice needs of teachers and principals, technical support systems and second generation school budgeting. Category 7 includes a variety of miscellaneous comments and accounts for 18.4 percent of the responses. Thirty-six respondents in category 8, being 12.3 percent of the total, suggested that school budgeting should be abandoned.

The most frequent suggestion of the responses, to bring about improvement in the school budgeting process (22.2%), involves changes to the resource allocation formulas to meet special needs and assure equity. Some schools, because of their size, perceive an inequity in available resources and experience limited flexibility.

The second area identified by respondents (13.7%) as needing attention is with respect to staff-administration relationships. Respondents perceive a need for guidelines which will clarify the roles of teachers and principals in school budgeting and the extent of involvement of each. Some respondents expressed the concern that "principal budgeting" is evolving in the schools where teachers have very little involvement either by design on the part of the principal or by default of the teachers. The potential for conflict between staff and administration is increased as the perception that school budgeting and school on-site management are equated. Those who have control of the budget are perceived to have the power with respect to decision making.

A third category of responses has to do with the view that the school budgeting process requires considerable time both for the actual preparation of the budgets and for the inservice or professional development needs of both teachers and principals. The professional development aspect would bring about a better understanding of the school budgeting concept and the school budget development process. Teachers and principals require a clear understanding of their respective roles in the school budgeting process.

Comments with respect to the need for increased funding (7.8%) were the fourth most frequently made. They express a view that education is currently underfunded and that its quality is thus affected.

School budgeting as a process relies heavily on a system of current and accurate information flow within the district. Responses in this category suggest that there is a need for additional support and technical staff to provide accurate and current information.

Computer and accounting support services are cited as a serious need at the school level to provide current budgeting information.

The least frequently made suggestion for improvement of the school budgeting process, but one with perhaps the most significant implications for the schools and the district, comes from both teachers and principals. It involves changes which would see schools responsible for the preparation of educational plans and programs and the budget proposal to meet the needs of the students in each respective school. The budgets from the schools would then be consolidated into a district budget for presentation to the school board. The board at this stage would review the budget and set a mill rate. Individual schools would have an opportunity to defend their proposed budgets. Where the board establishes a mill rate below that which would be required to meet the proposed budget needs, the schools must then reduce or scale down their proposed programs accordingly.

Another variation to this approach is cited by Herman (1976:271), which in part is similar to the Edmonton Public School District's practice as far as present resource allocation is concerned, but goes one step further before the final mill rate is set.

In the process described by Herman, the principal is given a basic unit budget allocation for the school. The principal then prepares a budget which lists his total needs over and above the basic allocation, in order of priority. The total needs budget, "normally millions of dollars above reasonable income sources, . . . lets the board members and residents of the community know the total needs for their children's education;" it is then presented to the public board. After the board examines the total needs budget, it establishes a district budget according to available district revenues. Each principal must delete from his school's total needs budget those prioritized needs which cannot be met by the resources available to the school.

The practice described above would enhance the educational leadership role of the principal and increase the opportunity for more meaningful involvement by teachers in determining the educational programs at the school level to meet the needs of the students and the community.

The responses to this item of the school budgeting questionnaire indicate that teachers and principals perceive deficiencies in the school budgeting process but are prepared to come forward with constructive suggestions for increasing the effectiveness of the school budgeting process.

Recommending the Implementation of School Budgeting to Other School Jurisdictions

This section of Chapter VI is devoted to the consideration of sub-problems 10 and 11 in this study.

10. What are the perceptions of (a) teachers, and (b) principals about recommending the implementation of school budgeting to other school jurisdictions?
11. Are there significant differences between the perceptions of teachers and principals about recommending the implementation of school budgeting to other school jurisdictions?

Item D6 of the school budgeting questionnaire (see Appendix A) asked respondents to indicate their readiness to recommend the school budgeting process to others who have not yet decentralized budgeting to the schools. Table 39 contains the frequency distribution of responses from teachers and principals to item D6.

The responses indicate that, among teachers, when the undecided group (29.0%) is excluded, a majority of 38.9 percent would recommend school budgeting, compared to 32.1 percent who disagree or strongly disagree. Among principals, 79.1 percent of those who responded to this item would recommend school budgeting, whereas only 5.8 percent would not. The undecided group among principals is 15.1 percent of the responses.

When the responses of teachers and principals are aggregated, 46.1 percent of the respondents would recommend school budgeting, while 27.3 percent would not. The undecided respondents represent 26.5 percent of the responses to this item.

A one-way analysis of variance at the 0.100 level of significance did not reveal any significant differences within the teacher group of classroom teachers, librarians, counsellors or department heads. There was likewise no significant difference between the responses of principals and assistant principals.

A significant difference was found to exist between the teacher group and the principal group with respect to

Table 39

Recommending Implementation of School Budgeting

	Teachers		Principals		Total	
To Recommend	Number of Responses	Percent of Teacher Group	Number of Responses	Percent of Principal Group	Number of Responses	Percent of Total
Strongly Agree	35	8.9	38	44.2	73	15.2
Agree	118	30.0	30	34.9	148	30.9
Undecided	114	29.0	13	15.1	127	26.5
Disagree	49	12.5	2	2.3	51	10.6
Strongly Disagree	77	19.6	3	3.5	80	16.7
	393		86		479	100.0
No Response					28	
Questionnaires Returned					507	

their readiness to recommend the school budgeting process.

A further analysis of the data by instructional level groups indicates that significant differences exist between respondents in elementary/junior high schools, and (a) elementary schools and (b) junior high schools with respect to readiness to recommend school budgeting. The elementary/junior high school group of respondents were less inclined toward recommending the school budgeting system.

There is also a significant difference between teachers employed prior to September, 1979, and those engaged after that date. Respondents who commenced employment in the District after September, 1979, are significantly more willing to recommend implementation of school budgeting than those employed before 1979. No significant differences were found between principals employed before September, 1979, and those employed after that date, with respect to recommending school budgeting.

In a further analysis of variance at the 0.100 level of significance to determine if any significant differences exist between schools by instructional level, it was found that one high school, one large elementary school and one small junior high school were significantly lower in their readiness to recommend school budgeting than at least one other school in each of their respective groups.

The findings with respect to recommending school budgeting indicate that respondents, principals more so than teachers, would recommend that school jurisdictions which have not yet done so proceed to implement the decentralized school budgeting process.

Summary

Chapter VI of this study consists of a report with respect to the findings about: the perceived strengths or positive aspects of school budgeting, the perceived weaknesses or negative aspects of school budgeting, the changes which respondents believe are essential to bring about an increased effectiveness in school budgeting, and the willingness of respondents to recommend the school budgeting process to others.

Flexibility to plan programs to meet school needs and local priorities, subsidiarity, and staff involvement in decision making were identified in comments by 69.1 percent of the respondents as strengths or positive aspects of school budgeting. Other features of school budgeting which were perceived as positive aspects include efficiency and effectiveness in the expenditure of the education dollar. School budgeting has also brought about an increased awareness on the part of teachers of the relationship between educational needs, programs and associated costs. Other comments cited include accountability, equity in resource allocation and increased authority for the school principal.

While teachers and principals appear to have accepted school budgeting as a positive change in education they have not hesitated to identify negative aspects of the process.

Teachers and principals expressed concerns about the fact that they find school budgeting a time consuming process that is eroding instructional and teacher preparation time. School budgeting, to operate effectively, requires that teachers and principals are allotted sufficient time to perform the planning and decision-making functions. Other areas identified by respondents as unfavourable aspects include the perceived deficiencies in the resource allocation formulas, the increased stress among teachers and principals as a result of added responsibilities and internal conflicts within schools resulting from what can best be described as role ambiguity on the part of both teachers and principals.

Suggestions from respondents for changes to bring about increased effectiveness of school budgeting include improvements to the resource allocation formulas to provide for greater equity, provision of time for teachers and principals to ensure meaningful involvement in the decision-making process, inservice and professional development programs for teachers and principals, and improved technical and clerical support. Some respondents are suggesting that the District should now move to a more sophisticated or advanced model of school budgeting.

It may be assumed that the real test of the level of satisfaction and commitment to a concept is found in the willingness to recommend it to others. With respect to school budgeting, a majority of teachers and an overwhelming majority of principals are prepared to recommend the implementation of school budgeting to jurisdictions which have not yet done so.

CHAPTER VII

SUMMARY OF FINDINGS, IMPLICATIONS, AND SUGGESTIONS FOR FURTHER STUDY

This, the concluding chapter of the study, contains a summary of the findings, the implications that the findings have for teachers, principals and the Edmonton Public School District, and suggestions for further research on the topic.

Summary of the Findings

The findings from this study are summarized here for each of the 13 sub-problems identified at the beginning of the study.

Sub-Problem #1

> What are the perceptions of (a) teachers, and (b) principals, about the extent to which the objectives of school budgeting are being attained in the district?

The findings with respect to the perceptions of (a) teachers, and (b) principals indicate that principals perceive a greater extent of attainment for each of the school budgeting objectives in the district than do teachers (see Table 10). The perceptions of both principals and teachers indicate that objectives B4 and B2 have the highest and second highest extent of attainment, respectively.

1. B4: To provide principals with an appropriate role in the decision-making process for the allocation of resources.

2. B2: To provide principals with an effective role in educational planning and decision making.

Principals and teachers are also in agreement as they perceive school budgeting objective B18 to have the lowest level of attainment on the district dimension.

B18: To encourage and facilitate appropriate community involvement in the school budget planning process.

Teachers perceive that objectives B2, B4 and B5 are being attained at the 50-percent-or-better level.

B5: To provide trustees with an appropriate role in the decision-making process for the allocation of resources.

One objective (B18) is perceived to have an attainment level of less than 25 percent. The remaining objectives range in perceived attainment level between 25 and 50 percent.

Principals, on the other hand, perceive objective B4 as being attained at better than 75 percent, and objective B18 at between 25 and 50 percent. They perceive the remaining objectives as having an attainment level of between 50 and 75 percent.

Sub-Problem #2

> What are the perceptions of (2) teachers, and (b) principals, about the extent to which the objectives of school budgeting are being attained in the schools?

The findings with respect to sub-problem #2 indicate that, firstly, teachers and principals perceive a higher level of attainment of school budgeting objectives for the school dimension than for the district dimension except for objective B10, and secondly, that for the school dimension as for the district dimension principals perceive a higher level of attainment for all of the school budgeting objectives than do teachers.

> B10: To provide teachers with an appropriate role in reviewing school plans and programs to ensure the satisfaction of school and district needs.

Principals and teachers are in agreement as to which objectives have the highest levels of attainment when the attainment levels (see Table 10, p. 49) are ranked from highest to lowest for the school dimension, except on the first two positions where their rankings are reversed, on the following top seven objectives:

1. B2: To provide principals with an effective role in educational planning and decision making.
2. B4: To provide principals with an appropriate role in the decision-making process for the allocation of resources.
3. B8: To facilitate educational planning at the school level.
4. B7: To obtain more effective use of resources allocated to each school.

5. B16: To develop a valid system of accountability with respect to budgeting expenditure control, and responsibility for outcomes or results.

6. B12: To provide schools with greater flexibility in the development of the instructional program.

7. B17: To facilitate appropriate staff participation in the school budget planning process.

Principals perceive objectives B2, B4, B7 and B8 as being attained at better than the 75 percent level, while objective B18 is ranked lowest with a perceived attainment level of between 25 and 50 percent.

B18: To encourage and facilitate appropriate community involvement in the school budget planning process.

The remaining ten objectives with a school dimension are perceived by principals as being attained at the 50 to 75 percent level.

1. B1: To provide teachers with an effective role in educational planning and decision making.

2. B3: To provide teachers with an appropriate role in the decision-making process for the allocation of resources.

3. B10: To provide trustees with an appropriate role in reviewing school plans and programs to ensure the satisfaction of school and district needs.

4. B11: To encourage and facilitate examination of the relationships between program objectives, program outcomes and the costs involved.

5. B12: To provide schools with greater flexibility in the development of the instructional program.

6. B13: To encourage school and teacher innovativeness and initiative.

7. B14: To reduce the time required to meet changing school needs.

8. B15: To give the budget process and the budget document a direct educational focus.

9. B16: To develop a valid system of accountability with respect to budgeting, expenditure control, and responsibility for outcomes or results.

10. B17: To facilitate appropriate staff participation in the school budget planning process.

Teachers do not perceive any of the objectives as being attained at better than the 75 percent level. Objectives B2, B4, B7, B8, B12, B16 and B17 are perceived to have an attainment level of 50 to 75 percent, while objective B18 is ranked lowest with an attainment level of less than 25 percent. The remaining seven objectives--B1, B3, B10, B11, B13, B14 and B15--are perceived as being attained at the 25 to 50 percent level.

Objective B18 is perceived by teachers and principals as having the lowest attainment level for the school dimension.

Two highly valued objectives are perceived by teachers as being attained at the 25 to 50 percent level and by principals as being attained at the 50 to 75 percent level on both the school and district dimensions (see Table 10). These are:

B1: To provide teachers with an effective role in educational planning and decision making.

B3: To provide teachers with an appropriate role in the decision-making process for the allocation of resources.

Sub-Problem #3

> What is the level of satisfaction with school budgeting among (a) teachers, and (b) principals, in (a) the district, and (b) the schools?

The findings with respect to the level of satisfaction with school budgeting among teachers and principals is provided in summary form in Table 25. The mean level of satisfaction among teachers for the school dimension is 3.1729 and for the district dimension is 3.8902 on a six-point scale (see Table 21).

The mean values for teachers thus indicate a satisfaction level lower than slightly satisfied (3), but greater than slightly dissatisfied (4), the satisfaction level being greater on the school dimension than on the district dimension.

The mean level of satisfaction among principals for the school dimension is 1.8276 and for the district dimension is 2.1928 (see Table 25.

The principals indicate a satisfaction level of better than moderately satisfied (2) for the school dimension and less than moderately satisfied (2) for the district dimension.

The level of satisfaction among principals is greater than the level of satisfaction among teachers on both the school and district dimensions.

Sub-Problem #4

> What are the strengths or positive aspects of school budgeting as perceived by (a) teachers, and (b) principals?

The three most frequently stated strengths or positive aspects of school budgeting are: (1) flexibility, (2) subsidiarity, and (3) staff involvement in decision making. Respondents perceive school budgeting as providing them with the flexibility at the school level to plan programs to meet school needs and to attend to local priorities established at the school. Subsidiarity is viewed by respondents as a positive development in that decision making at the school site is a reality. Staff involvement in decision making and planning at the school level is seen as a positive development as a result of implementation of school budgeting. These three aspects--flexibility, subsidiarity, and staff involvement--account for 69.1 percent of the responses to item D3 of the school budgeting questionnaire.

Teachers identified flexibility, staff involvement and subsidiarity in descending frequency as the most important positive aspects of school budgeting, whereas principals identified subsidiarity, flexibility and staff involvement in descending frequency.

Efficiency, effectiveness and an increased awareness on the part of staff of educational needs, programs and costs constitute the fourth largest group of responses (12.3 percent of the total).

Sub-Problem #5

> What are the weaknesses or negative aspects of school budgeting as perceived by (a) teachers, and (b) principals?

The most frequently identified weakness or negative aspect, by teachers and principals alike, was the time factor associated with the school budgeting process (23.9 percent of the responses). Respondents expressed a view that school budgeting is a time-consuming process for teachers and principals, and that it has a negative impact on instructional and teacher preparation time. Comments from teachers and principals indicate that there is insufficient time allocated to the planning and budget preparation process.

Teachers express a concern that the time requirements for budget preparation and planning are being made in addition to an already demanding work load and teaching assignment.

Other areas identified by respondents as unfavourable aspects include the perceived deficiencies in the resource allocation formulas, the increased stress among teachers and principals as a result of added responsibilities, and internal conflicts within schools arising from what can best be described as role ambiguity on the part of both some teachers and principals.

Sub-Problem #6

> Are there significant differences between the perceptions of teachers and principals about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

The findings indicate that principals perceived significantly higher levels of attainment of objectives than did teachers for all objectives on both the school and district dimensions.

Sub-Problem #7

> Are there significant differences between the perceptions of teachers and principals about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?

The level of satisfaction with school budgeting among principals is significantly higher than the level of satisfaction among teachers on both the school and district dimensions.

Sub-Problem #8

> Are there significant differences between the perceptions of respondents with experience prior to September, 1979, and those who joined the staff of the Edmonton Public School District since September, 1979, about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

Teachers who commenced employment after September, 1979, perceive a higher level of attainment of a majority of the objectives on the school dimension than do those who were in the employ of the Board before the implementation of school budgeting. The pattern is reversed with respect to the perceived level of attainment of the objectives on the district dimension. There are no significant differences between the two groups of teachers.

Principals employed after September, 1979, perceive higher levels of attainment of objectives, except for objective B1 on the school dimension and objectives B1, B5 and B11 on the district dimension, than do principals with experience prior to September, 1979.

1. B1: To provide teachers with an effective role in educational planning and decision making.
2. B5: To provide trustees with an appropriate role in the decision-making process for the allocation of resources.
3. B11: To encourage and facilitate examination of the relationships between program objectives, program outcomes and the costs involved.

Sub-Problem #9

> Are there significant differences in the level of satisfaction with school budgeting between respondents employed prior to September, 1979, and those employed after September, 1979, in (a) the district, and (b) the school?

Teachers who joined the District after 1979 expressed a higher level of satisfaction with school budgeting than did teachers with pre-1979 experience for the school dimension. Their relative positions are reversed for the district dimension.

Principals who joined the district after 1979 indicated a higher level of satisfaction on both the school and district dimensions than did principals who commenced employment before September, 1979.

Although differences between respondent groups with pre- and post-1979 experience exist, the differences are not statistically significant.

Sub-Problem #10

> What are the perceptions of (a) teachers, and (b) principals about recommending the implementation of school budgeting to other school jurisdictions?

The findings indicate that, among teachers, when the undecided group (29.0%, see Table 39) is excluded, a majority of 38.9 percent would recommend school budgeting, compared to 32.1 percent who disagree or strongly disagree. Among principals, 79.1 percent of those who responded to the item on the questionnaire would recommend the school budgeting process, whereas only 5.8 percent would not. Of the principals who responded, 15.1 percent were undecided about recommending school budgeting.

When the responses of teachers and principals were aggregated, 46.1 percent of the respondents would recommend school budgeting, 27.3 percent would not, and 26.5 percent were undecided.

Sub-Problem #11

> Are there significant differences between the perceptions of teachers and principals about recommending the implementation of school budgeting to other school jurisdictions?

A significant difference was found to exist between the teachers and the principals with respect to their readiness to recommend the school budgeting process for implementation in other school jurisdictions. Principals were more ready than teachers to recommend school budgeting.

Sub-Problem #12

> Are there significant differences between schools in the perceptions of respondents about the extent of attainment of the objectives of school budgeting in (a) the district, and (b) the schools?

The findings with respect to the perceptions of respondents about the extent of attainment of the objectives of school budgeting indicate that significant differences exist between schools in each of the instructional levels for the school dimension. Significant differences between schools with respect to the perceived level of attainment of objectives also exist at all but two instructional levels, namely: small elementary schools and elementary/junior high schools for the district dimension (see Tables 1 through 12, Appendix G).

One high school figured prominently as being significantly different from others on eight of the 15 school budgeting objectives having a school dimension, and in three of the 18 objectives having a district dimension. Among small junior high schools, two pairs of schools recorded perception levels as significantly different from one another for the school dimension and the district dimension. One pair of large elementary schools was most noticeably different in that the two schools differed significantly for 10 of the 15 objectives on the school dimension, and for three of the 18 objectives on the district dimension.

Sub-Problem #13

> Are there significant differences between schools in the perceptions of respondents about the level of satisfaction with school budgeting in (a) the district, and (b) the schools?

The level of satisfaction with school budgeting in individual schools is reported in Table 27 of this study.

No significant differences were found among large junior high schools, small junior high schools, elementary/junior high schools, and small elementary schools.

Among the high schools, respondents from one school perceived significantly higher levels of satisfaction than two other schools in the group for the school dimension. No significant differences were found to exist in the perceived level of satisfaction among the high schools with respect to the district dimension.

Among small junior high schools, the respondents from one school perceived a significantly higher satisfaction level for the school dimension. On the district dimension, respondents from one of the five schools in the group perceived significantly higher satisfaction levels than did the respondents from two other schools.

Significant differences among large elementary schools were found for both the school and district dimensions. In both cases the same pair of schools reported significantly higher and lower levels of satisfaction among respondents.

Implications

The implications that the findings from this study have for teachers, principals and the Edmonton Public School District are discussed here.

Teachers being by far the largest group within the District to be affected by the implementation of the school budgeting practice are thus also the group which can have the greatest impact on the successful operation of a school budgeting plan in the District. They can, by positive involvement, secure for the professional educator a greater role in decision making with respect to the allocation of resources. Teachers must also be prepared to accept responsibility for the failure of school budgeting if their efforts are less than genuine.

The perception that teachers have not attained as effective and appropriate a role in educational planning, decision making and the allocation of resources as have principals should be of concern to teachers, principals and the district. The differential between teachers and principals in their perceptions of the level of attainment of the objectives of school budgeting should also be of concern to all three groups. What portion of the differential is due to lack of familiarity with the objectives of school budgeting on the part of respondents is unknown.

The in-service and professional development needs of teachers and principals with respect to school budgeting objectives and process, while not identified in this study, should nevertheless be a concern that the District should review.

The significant differences which exist between schools in the perception of respondents as to the level of attainment of objectives and the level of satisfaction with school budgeting implies that there are differences in administrative style and/or practice among schools.

The perception that school budgeting is increasing the authority of principals and creating a "school manager" role for the principal as different from the collegial educational leader must be a concern to the District and the profession. There appears to exist a need to emphasize the educational leadership role of the principal within the school budgeting context.

The deficiencies in the school budgeting process, as implemented in the Edmonton Public School District, identified by teachers and principals, represent an area where the District must provide resources and/or programs so as to reduce the negative impact of stress, time constraints, resource allocation formulas and role ambiguity of participants.

Why principals perceive a higher level of attainment of objectives, express a higher level of satisfaction and are more inclined to recommend the school budgeting process to others than are teachers has implications for teachers, principals and the District.

The Edmonton Public School District's school budgeting practice is an example of a forward-looking and responsive management style. The success of school budgeting is dependent on the degree to which its objectives are attained and the level of satisfaction with the process among its employees.

Suggestions for Further Research

The research undertaken in this study was with respect to the perception among respondents abut the extent of attainment of the objectives of school budgeting and the level of satisfaction with the school budgeting practice in the Edmonton Public School District.

The findings indicate that additional research could be undertaken as follows:

1. To determine the reasons for the differences in perception between principals and teachers as to the extent of attainment of the objectives of school

budgeting in the schools and in the District.

2. To determine the reasons for the differences in the levels of satisfaction with school budgeting as expressed by teachers and principals.

Research findings in response to the two problems above would therefore provide data to support the findings in this study, that principals are more ready to recommend school budgeting to other jurisdictions than are teachers.

The significant differences between schools in perceptions of the level of attainment of objectives and the level of satisfaction with school budgeting indicate additional research potential. More specifically, research could be directed to study the administrative practices or styles in schools and to determine which ones lead to greater satisfaction levels among teachers and which ones tend to be responsible for depressed satisfaction levels.

Additional research should also be undertaken to determine the extent to which school budgeting has enhanced the educational leadership role of the school principal in the Edmonton Public School District.

The last suggestion for further research is in the area of collective bargaining. The question to be investigated here is one which would examine the extent to which teachers' strikes are the result of the exclusion of teachers from a meaningful role in the decision-making process in education.

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APPENDIX A

SCHOOL BUDGETING

QUESTIONNAIRE

A study of perceptions about school budgeting in the Edmonton Public School District, conducted by Fred Alexandruk, Department of Educational Administration, University of Alberta.

General Instructions

1. This questionnaire is intended to reflect your personal perceptions.
2. Please respond to all questions.
3. The time required to complete the questionnaire is approximately 15 to 20 minutes.
4. Please return the completed questionnaire in the envelope provided.

SCHOOL BUDGETING

QUESTIONNAIRE

to

Teachers and Principals in the Edmonton Public School District

For Computer Use Only

$\overline{1} - \overline{3}$

PART A (please ✓)

A1. Which of the following best describes your present role in the Edmonton Public School District? 9

___ 1) Teacher
___ 2) Librarian
___ 3) School counsellor
___ 4) High school department head
___ 5) Assistant Principal
___ 6) Principal

A2. How many years of experience do you have in the position which you presently occupy? (count the current year as one year) 10

___ 1) 1 - 2 years
___ 2) 3 - 4 years
___ 3) 5 - 7 years
___ 4) 8 - 9 years
___ 5) 10 or more years

A3. What is your employment status with the Edmonton Public School District? 11

___ 1) Full-time continuing contract
___ 2) Part-time continuing contract
___ 3) Temporary contract
___ 4) Interim contract

For Computer Use Only

A4. When did you commence employment with the Edmonton Public School District? 12

___ 1) Before September 1, 1976

___ 2) After September 1, 1976, but before Sept. 1/79

___ 3) After September 1, 1979

A5. How long have you been on the staff in your present school? (count the current year as one year) 13

___ 1) 1 year

___ 2) 2 years

___ 3) 3 - 4 years

___ 4) 5 - 9 years

___ 5) 10 - 14 years

___ 6) 15 or more years

A6. Years of experience as an educator (count the current year as a full year): 14

___ 1) 1 - 5 years

___ 2) 6 - 10 years

___ 3) 11 - 15 years

___ 4) 16 - 20 years

___ 5) 21 - 25 years

___ 6) 26 or more years

A7. Which of the following best describes the size of your school's enrollment? 15

___ 1) 1 - 200 students

___ 2) 201 - 400 students

___ 3) 401 - 600 students

___ 4) 601 - 1000 students

___ 5) 1001 - 2000 students

___ 6) 2001 or more students

A8. Which of the following best describes your school's grade structure? 16

___ 1) elementary

___ 2) elementary/junior high

___ 3) junior high

___ 4) high school

___ 5) other (please explain)

____

PLEASE PROCEED TO PART B.

For Computer Use Only

PART B

To what extent have each of the following objectives of school budgeting been attained in your school and in the Edmonton Public School District?

Level of Attainment Scale

0	1	2	3	4	5
Don't Know	Not Attained	25% Attained	50% Attained	75% Attained	100% Attained

Use the Level of Attainment Scale above and circle your response in each of the columns for each item in Part B:

Objectives	Level of Attainment In Your School	 In the District	
B1. To provide teachers with an effective role in educational planning and decision making.	0 1 2 3 4 5	0 1 2 3 4 5	20,21
B2. To provide principals with an effective role in educational planning and decision making.	0 1 2 3 4 5	0 1 2 3 4 5	22,23
B3. To provide teachers with an appropriate role in the decision-making process for the allocation of resources.	0 1 2 3 4 5	0 1 2 3 4 5	24,25
B4. To provide principals with an appropriate role in the decision-making process for the allocation of resources.	0 1 2 3 4 5	0 1 2 3 4 5	26,27
B5. To provide trustees with an appropriate role in the decision-making process for the allocation of resources.		0 1 2 3 4 5	29

(. . . cont'd)

		Level of Attainment		For Computer Use Only
	Objectives	In Your School	In the District	
B6.	To facilitate an equitable allocation of resources among schools.		0 1 2 3 4 5	31
B7.	To obtain more effective use of resources allocated to each school.	0 1 2 3 4 5	0 1 2 3 4 5	32,33
B8.	To facilitate educational planning at the school level.	0 1 2 3 4 5	0 1 2 3 4 5	34,35
B9.	To facilitate educational planning at the district level.		0 1 2 3 4 5	37
B10.	To provide trustees with an appropriate role in reviewing school plans and programs to ensure the satisfaction of school and district needs.	0 1 2 3 4 5	0 1 2 3 4 5	38,39
B11.	To encourage and facilitate examination of the relationships between program objectives, program outcomes and the costs involved.	0 1 2 3 4 5	0 1 2 3 4 5	40,41
B12.	To provide schools with greater flexibility in the development of the instructional program.	0 1 2 3 4 5	0 1 2 3 4 5	42,43
B13.	To encourage school and teacher innovativeness and initiative.	0 1 2 3 4 5	0 1 2 3 4 5	44,45
B14.	To reduce the time required to meet changing school needs.	0 1 2 3 4 5	0 1 2 3 4 5	46,47

	Objectives	Level of Attainment In Your School	Level of Attainment In the District	*For Computer Use Only*
B15.	To give the budget process and the budget document a direct educational focus.	0 1 2 3 4 5	0 1 2 3 4 5	48,49
B16.	To develop a valid system of accountability with respect to budgeting, expenditure control and responsibility for outcomes or results.	0 1 2 3 4 5	0 1 2 3 4 5	50,51
B17.	To facilitate appropriate staff participation in the school budget planning process.	0 1 2 3 4 5	0 1 2 3 4 5	52,53
B18.	To encourage and facilitate appropriate community involvement in the school budget planning process.	0 1 2 3 4 5	0 1 2 3 4 5	54,55

PLEASE PROCEED TO PART C.

For Computer Use Only

PART C

List other objectives of school budgeting which you consider should be included in the list in PART B and indicate your perception as to their level of attainment in your school and in the district. Use the Level of Attainment Scale from Part B.

Objective		Level of Attainment						
C1.	______________________	(School)	0	1	2	3	4	5	56
	______________________	(District)	0	1	2	3	4	5	57
	______________________								
	______________________								58
	______________________								
	______________________								
C2.	______________________	(School)	0	1	2	3	4	5	59
	______________________	(District)	0	1	2	3	4	5	60
	______________________								
	______________________								61
	______________________								
	______________________								

PLEASE PROCEED TO PART D.

PART D

For Computer Use Only

D1. Indicate the extent of your satisfaction with school budgeting in your school. (Please ✓) 62

___ 1) Highly satisfied
___ 2) Moderately satisfied
___ 3) Slightly satisfied
___ 4) Slightly dissatisfied
___ 5) Moderately dissatisfied
___ 6) Highly dissatisfied
___ 7) Neutral/Don't Know

Please Comment: 63

____

____

D2. Indicate the extent of your satisfaction with school budgeting in the Edmonton Public School District. 64

___ 1) Highly satisfied
___ 2) Moderately satisfied
___ 3) Slightly satisfied
___ 4) Slightly dissatisfied
___ 5) Moderately dissatisfied
___ 6) Highly dissatisfied
___ 7) Neutral/Don't Know

Please Comment: 65

____

____

____

(. . . cont'd)

For Computer Use Only

D3. What do you perceive to be the single most important strength or positive aspect of school budgeting?

______________________________ 66

____

____

____

D4. What do you perceive to be the single most important weakness or negative aspect of school budgeting? 67

____

____

____

____

D5. The effectiveness of school budgeting can be increased by implementing the following change(s): 68

____

____

____

____

D6. School jurisdictions, which have not yet done so, should consider implementing the school budgeting process. 70

___ 1) Strongly Agree
___ 2) Agree
___ 3) Undecided
___ 4) Disagree
___ 5) Strongly Disagree

THANK YOU FOR YOUR COOPERATION.

PLEASE RETURN THE QUESTIONNAIRE IN THE ENVELOPE PROVIDED.

APPENDIX B

FACULTY OF EDUCATION
DEPARTMENT OF EDUCATIONAL
ADMINISTRATION

THE UNIVERSITY OF ALBERTA
EDMONTON, CANADA
T6G 2G5

Telephone: 432-4913 (Off.)
434-3506 (Home)

4808 - 114A Street
Edmonton, Alberta T6H 3M4

April 10, 1984

Dear Colleague:

The purpose of the enclosed questionnaire is to gather data about the perceived effectiveness of school budgeting and the level of satisfaction with the process in the Edmonton Public School District. This study is being conducted by the undersigned in partial fulfilment of the requirements for the M.Ed. degree.

Respondents are assured that all returns will be treated confidentially. The information requested in Part A is required to facilitate statistical analysis of data. The confidential school location code assigned to each of the 35 schools selected for the study will be used for statistical analysis of data only. Responses will be aggregated and reported so that schools or individuals will not be identifiable in the report from this study.

This study has been approved by the Department of Educational Administration, Faculty of Education, University of Alberta. Permission has been obtained from the Edmonton Public School District to distribute the enclosed questionnaire.

Please complete the questionnaire and return it in the envelope provided. Only questionnaires received by April 25, 1984, can be used for statistical analysis.

Thank you for your time and cooperation.

Sincerely yours,

Fred Alexandruk

Fred Alexandruk

FA/jl
Encl.

APPENDIX C

FACULTY OF EDUCATION
DEPARTMENT OF EDUCATIONAL
ADMINISTRATION

THE UNIVERSITY OF ALBERTA
EDMONTON, CANADA
T6G 2G5

Telephone: 432-4913 (Off.)
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4808 - 114A Street
Edmonton, Alberta T6H 3M4

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Please complete the questionnaire and return it in the envelope provided. Only questionnaires received by April 25, 1984, can be used for statistical analysis.

Thank you for your time and cooperation.

Sincerely yours,

Fred Alexandruk

Fred Alexandruk

FA/jl
Encl.

APPENDIX D

FACULTY OF EDUCATION
DEPARTMENT OF EDUCATIONAL
ADMINISTRATION

THE UNIVERSITY OF ALBERTA
EDMONTON, CANADA
T6G 2G5

Telephone: 432-4913 (Off.)
434-3506 (Home)

4808 - 114A Street
Edmonton, Alberta T6H 3M4

April 16, 1984

Dear Colleague:

Approximately one week ago, I distributed a questionnaire on school budgeting in the Edmonton Public School District.

May I express my appreciation for your contribution of time and effort to this study.

If, however, your have not yet responded, I would be very grateful if you could set aside 15 minutes from your busy schedule and assist me in this research project.

Sincerely yours,

Fred Alexandruk

Fred Alexandruk

FA/jl

APPENDIX E

SELECTED SCHOOLS FOR DISTRIBUTION OF SCHOOL BUDGETING QUESTIONNAIRE TO ALL CERTIFICATED STAFF

1. ALEX TAYLOR ELEMENTARY
2. AVALON JUNIOR HIGH
3. BALWIN JUNIOR HIGH
4. BEACON HEIGHTS ELEMENTARY
5. BRITANNIA JUNIOR HIGH
6. CAERNARVON ELEMENTARY
7. CALDER ELEMENTARY
8. CAPILANO ELEMENTARY
9. DAN KNOTT JUNIOR HIGH
10. DELWOOD ELEMENTARY
11. DICKINSFIELD JUNIOR HIGH
12. DONNAN ELEMENTARY & JUNIOR HIGH
13. DUGGAN ELEMENTARY
14. EASTGLEN COMPOSITE
15. EASTWOOD ELEMENTARY & JUNIOR HIGH
16. ELLERSLIE ELEMENTARY & JUNIOR HIGH
17. HILLCREST JUNIOR HIGH
18. J.A. FIFE ELEMENTARY
19. JASPER PLACE COMPOSITE
20. KENILWORTH JUNIOR HIGH
21. KILLARNEY JUNIOR HIGH
22. LAWTON JUNIOR HIGH
23. M.E. LaZERTE COMPOSITE
24. McDOUGALL ELEMENTARY & JUNIOR HIGH
25. McKERNAN ELEMENTARY & JUNIOR HIGH
26. McNALLY COMPOSITE
27. ORMSBY ELEMENTARY
28. OTTEWELL JUNIOR HIGH
29. QUEEN ELIZABETH COMPOSITE
30. RITCHIE JUNIOR HIGH
31. STRATHCONA COMPOSITE
32. WESTLAWN JUNIOR HIGH
33. WOODCROFT ELEMENTARY
34. YOUNGSTOWN ELEMENTARY

SUMMARY OF DISTRIBUTION AND RETURNS OF SCHOOL BUDGETING QUESTIONNAIRE

School Location Code	# Distributed	# Returned	% Returned
011	86	36	41.8
012	51	19	37.2
013	47	21	36.8
014	44	23	52.2
015	89	45	50.5
016	90	35	38.8
High School	417	179	42.9
021	29	9	31.0
022	36	15	41.6
023	21	11	52.3
024	27	23	85.1
025	32	18	56.2
026	29	12	41.3
Large Junior High Schools	174	88	50.5
031	24	8	33.3
032	22	9	40.9
033	12	6	50.0
034	16	8	50.0
035	21	10	47.6
036	21	13	61.9
Small Junior High Schools	116	54	46.5
041	15	10	66.6
042	26	14	53.8
043	34	13	38.2
044	18	9	50.0
045	20	8	40.0
Elementary/Junior High Schools	113	54	47.7
051	25	13	52.0
053	20	15	75.0
054	30	16	53.3
055	24	12	50.0
056	30	20	66.6
Large Elementary Schools	129	76	58.9

cont'd . . .

061	17	6	35.2
062	13	7	53.8
063	12	4	33.3
064	9	4	44.4
065	12	2	16.6
066	10	1	10.0
Small Elementary Schools	73	24	32.8
000 Principals Sample	38	32	84.2
TOTALS	1060	507	47.8

APPENDIX F

SAMPLE OF SCHOOLS FOR DISTRIBUTION OF SCHOOL BUDGETING QUESTIONNAIRE TO PRINCIPALS ONLY

1. ALDERGROVE ELEMENTARY
2. AVONMORE ELEMENTARY
3. BANNERMAN ELEMENTARY
4. BELGRAVIA ELEMENTARY
5. BELMONT ELEMENTARY
6. BONNIE DOON COMPOSITE
7. DELTON ELEMENTARY
8. DUNLUCE ELEMENTARY
9. EDITH ROGERS JUNIOR HIGH
10. GOLD BAR ELEMENTARY
11. GROVENOR ELEMENTARY
12. HARDISTY JUNIOR HIGH
13. HOLYROOD ELEMENTARY
14. HOMESTEADER ELEMENTARY
15. KAMEYOSEK ELEMENTARY
16. KENSINGTON ELEMENTARY
17. LAUDERDALE ELEMENTARY
18. LAURIER HEIGHTS ELEMENTARY & JUNIOR HIGH
19. LEE RIDGE ELEMENTARY
20. LONDONDERRY JUNIOR HIGH
21. LORELEI ELEMENTARY
22. MALCOLM TWEDDLE ELEMENTARY
23. MILL CREEK ELEMENTARY
24. McQUEEN ELEMENTARY
25. NORWOOD ELEMENTARY
26. OLD SCONA ACADEMIC HIGH SCHOOL
27. PARKDALE ELEMENTARY & JUNIOR HIGH
28. PATRICIA HEIGHTS ELEMENTARY
29. POLLARD MEADOWS ELEMENTARY
30. ROSSLYN JUNIOR HIGH
31. SCOTT ROBERTSON ELEMENTARY
32. STEELE HEIGHTS JUNIOR HIGH
33. STRATFORD JUNIOR HIGH
34. WELLINGTON JUNIOR HIGH
35. WESTGLEN ELEMENTARY
36. WESTMINSTER JUNIOR HIGH
37. WINTERBURN ELEMENTARY & JUNIOR HIGH
38. W.P. WAGNER HIGH

APPENDIX G

Table 1

High Schools
Level of Attainment of Objectives, School Dimension

Objective	1	2	3	4	5	6
B1	2.7647	2.7368	2.4286	2.4500	3.3095	2.5143
B2	4.0303	3.9474	3.5500	3.5789	4.1053	4.1515
B3	2.5588	2.8947	2.6190	2.3182	3.4091	2.5429
B4	3.9394	4.0000	3.7000	3.4500	4.1795	4.2059
B5						
B6						
B7	3.1290	3.4118	2.8095	3.1000	3.7297	2.7742
B8	3.0000	3.2105	2.9048	2.9412	3.7073	2.9412
B9						
B10	2.4762	2.6000	2.4118	2.6667	3.8077	2.8000
B11	2.9655	3.0000	2.5714	2.8333	3.5833	2.9412
B12	3.1515	3.2105	2.5238	2.4500	3.4667	2.9118
B13	2.8788	2.4737	2.1000	2.4500	3.1628	2.7273
B14	2.6061	2.1667	1.9500	2.1500	2.6765	2.7813
B15	2.9412	2.7368	2.4737	2.8000	3.2857	2.9091
B16	3.2000	2.8947	2.7500	2.6316	3.5676	2.9063
B17	2.7714	2.7368	2.5714	2.4500	3.8222	2.4000
B18	2.4375	1.4706	1.5263	1.4737	2.6667	1.6296

Notes: The following pairs of high schools are significantly different for each objective in TAble 1.

B3	(5-4)	(5-6)	(5-1)			
B7	(5-6)					
B10	(5-3)	(5-1)	(5-2)			
B11	(5-3)					
B12	(5-4)					
B13	(5-3)					
B17	(5-6)	(5-4)	(5-3)	(5-2)	(5-1)	
B18	(5-2)	(5-4)	(5-3)	(5-6)	(1-2)	(1-4)

Table 2

High Schools
Level of Attainment of Objectives, District Dimension

Objective	1	2	3	4	5	6
B1	2.2222	2.2857	1.8383	2.0769	2.9583	2.3889
B2	3.4444	3.7333	2.8182	3.1333	3.6364	3.8571
B3	2.4583	2.8333	2.0000	2.0833	3.0000	2.5500
B4	3.3077	3.5833	2.9091	3.3846	4.0455	4.0000
B5	3.0000	3.3846	3.4286	3.8182	4.0000	3.0526
B6	2.4231	2.8667	2.3333	2.8824	3.3846	2.8750
B7	2.4400	3.3077	2.8333	2.7143	3.4167	2.5714
B8	2.6667	3.0000	2.5000	2.6923	3.5652	3.0000
B9	2.5417	3.0667	2.6923	3.1538	3.3636	2.9474
B10	2.7273	2.7143	2.7273	3.2222	3.3810	3.0500
B11	2.5769	3.0714	3.0000	2.5714	3.5455	2.9130
B12	2.5556	3.1429	2.6667	2.0714	3.2500	3.1818
B13	2.2222	2.5385	2.6364	2.0714	2.7500	2.7143
B14	2.1071	2.1333	2.1818	1.6429	2.9091	3.0000
B15	2.3571	2.5714	2.6000	2.5000	2.9565	2.8696
B16	2.7586	2.5000	2.9091	2.6667	3.2609	2.7500
B17	2.2692	2.8462	2.1667	2.4286	3.0455	2.5000
B18	1.7391	1.3571	1.9167	1.4286	2.4706	1.8421

Notes: The following pairs of high schools are significantly different for each objective in Table 2 as noted below:

B7	(5-1)
B8	(5-1)
B11	(5-1)
B14	(6-4)

Table 3

Large Junior High Schools
Mean Values for the Level of Attainment of Objectives by School
(School Dimension)

Objective	1	2	3	4	5	6
B1	2.6250	3.4667	3.8182	2.9565	3.1176	3.1667
B2	3.3750	4.2667	4.2727	3.9091	3.7500	4.5455
B3	2.3750	3.4000	3.2727	2.9565	3.2941	3.8333
B4	3.2500	4.0667	4.2727	3.9091	3.8750	4.1818
B5						
B6						
B7	2.7500	3.8667	3.8182	3.1905	3.5000	3.0909
B8	3.0000	3.4667	3.9091	3.1739	3.5625	3.4167
B9						
B10	2.4000	3.3636	3.0000	2.5556	3.1818	2.3750
B11	2.2857	3.4667	3.1818	3.3182	3.0625	3.6000
B12	3.0000	3.4000	3.2727	3.1739	3.3125	3.0833
B13	2.2500	3.5333	3.4545	2.9565	2.6471	2.9091
B14	2.1429	2.3846	2.6000	2.3500	2.9333	2.2727
B15	2.5000	3.4615	3.7273	2.9565	3.3333	3.4545
B16	2.8571	3.5000	3.2727	2.9545	3.4118	3.2500
B17	2.2500	3.5333	4.0909	2.6087	3.2778	3.2500
B18	1.3333	2.2727	1.6667	1.7143	1.8571	1.5556

Notes: The following paris of large junior high schools are significantly different for each objective in Table 3 as noted below:

B2 (6-1) (2-1) (6-5)

B17 (3-1) (3-4)

Table 4

Large Junior High Schools
Mean Values for the Level of Attainment of Objectives by School
(District Dimension)

Objective	1	2	3	4	5	6
B1	2.6667	2.9167	3.1111	2.5000	2.6667	2.4286
B2	3.3333	3.6667	3.6667	3.2857	3.5000	4.3333
B3	2.1667	3.1667	2.6667	2.5000	3.4000	2.5714
B4	3.1667	3.6667	3.7778	3.3000	4.0000	3.8571
B5	3.8333	2.5714	3.6667	3.1875	3.2857	4.2000
B6	3.6667	3.3333	2.7000	3.2222	4.2500	3.1111
B7	3.1667	3.6364	3.1111	3.2632	3.4545	2.8000
B8	2.8333	2.9167	3.5000	3.2000	3.4000	3.4286
B9	3.1667	2.9091	3.2222	2.8421	3.2222	3.1667
B10	2.6667	3.0000	3.3333	2.7222	3.1250	3.8000
B11	2.6667	2.9091	2.8889	3.2500	3.0000	3.5714
B12	2.8333	3.2727	2.8750	3.0000	3.1111	3.0000
B13	1.8333	2.5833	3.0000	2.6500	2.5000	2.8750
B14	2.0000	2.1818	3.0000	2.3889	2.8750	2.8571
B15	2.1667	3.0909	3.4000	3.0000	3.4444	2.7143
B16	2.5000	3.0000	3.1000	3.1000	3.7000	3.2500
B17	2.3333	3.1667	3.3333	2.7222	3.5000	2.8571
B18	1.5000	1.8571	1.5556	1.9412	2.0000	1.8000

Notes: The following pairs of large junior high schools are significantly different for each objective in Table 4 as noted below:

B6 (5-3)

Table 5

Small Junior High Schools
Mean Values for the Level of Attainment of Objectives by School
(School Dimension)

Objective	1	2	3	4	5	6
B1	3.6667	2.3333	4.0000	3.3750	2.8889	3.8182
B2	4.1667	2.8750	4.6667	3.8750	2.8750	4.1818
B3	3.6667	2.4444	4.1667	3.1250	2.6000	3.5833
B4	4.1667	3.0000	4.8333	3.8750	3.0000	4.1667
B5						
B6						
B7	3.6667	3.0000	3.5000	3.5000	2.7143	3.2000
B8	4.0000	2.5714	4.1667	3.2500	3.0000	3.4545
B9						
B10	3.5000	2.0000	3.6000	2.8333	2.5000	2.7779
B11	3.5000	2.2500	4.2000	3.2500	2.5714	3.5000
B12	3.8333	2.5000	4.5000	3.2500	2.6250	2.8333
B13	3.5000	2.3750	4.5000	2.5714	2.6667	2.7500
B14	3.5000	2.2500	4.0000	2.7143	2.2857	2.3333
B15	3.6667	2.2857	4.1667	2.8333	2.3333	3.4000
B16	3.6667	2.3750	4.5000	3.0000	2.5556	3.7273
B17	3.8333	3.5000	4.3333	2.6250	3.0000	3.6667
B18	2.1667	1.7500	1.8000	1.2857	2.1667	2.9000

Notes: The following pairs of small junior high schools are significantly different for each objective in Table 5 as noted below:

B2 (3-2) (3-5)
B4 (3-2) (3-5)
B11 (3-2)
B13 (3-2) (3-4) (3-5) (3-6)
B15 (3-5)
B16 (3-2) (3-5)

Table 6

Small Junior High Schools
Mean Values for the Level of Attainment of Objectives by School
(District Dimension)

Objective	1	2	3	4	5	6
B1	3.0000	1.8571	3.4000	3.4000	2.5000	2.8333
B2	3.2000	3.0000	4.0000	3.3333	2.7500	3.4286
B3	3.0000	1.8333	3.3333	2.8333	2.0000	2.4286
B4	3.2000	2.8000	4.6000	4.0000	2.2857	3.4286
B5	3.7500	2.4000	3.2000	3.3333	2.2500	3.6250
B6	3.6000	2.7143	4.3333	2.8333	2.3333	2.5714
B7	3.6000	2.6667	3.3333	3.4000	2.5714	2.7143
B8	3.7500	1.8333	3.8000	3.2000	2.4286	2.4286
B9	4.0000	2.0000	4.0000	3.4000	2.4286	2.4286
B10	4.0000	2.2000	4.4000	3.0000	2.3333	2.6250
B11	3.4000	2.6000	3.8000	2.8333	2.5000	3.1250
B12	3.8000	2.1429	3.8000	2.8333	2.6250	2.5714
B13	3.1667	2.5000	3.5000	2.8000	2.0000	2.4286
B14	3.6000	2.0000	3.0000	2.7500	2.1667	2.1429
B15	3.6000	2.0000	3.7500	2.7500	2.2857	3.0000
B16	3.7500	2.6667	3.6000	2.6667	2.2857	3.2857
B17	3.6000	2.4000	3.8000	2.6667	2.1250	3.0000
B18	2.2500	1.6667	2.0000	1.4000	2.0000	3.2857

Notes: The following pairs of small junior high schools are significantly different for each objective in Table 6 as noted below:

B4 (3-5)
B6 (3-5)
B8 (3-2) (1-2)
B9 (3-2) (1-2)
B10 (3-2) (3-5) (3-6)

Table 7

Elementary/Junior High Schools Means Values for the Level of Attainment of Objectives by School (School Dimension)

Objective	1	2	3	4	5	6
B1	2.0000	3.2857	2.5385	3.2222	2.5000	
B2	4.4000	3.5385	3.5000	3.1250	3.2500	
B3	1.7778	3.0000	2.1538	3.1111	3.0000	
B4	4.3333	3.3846	3.3333	3.1111	3.7500	
B5						
B6						
B7	3.2500	2.6667	2.3077	2.4444	3.0000	
B8	3.4444	3.0000	2.6154	2.6667	3.0000	
B9						
B10	2.5000	2.4444	1.9091	2.5000	2.5000	
B11	2.6250	3.0000	2.0769	2.7500	2.8750	
B12	3.1000	2.7692	2.3846	2.5556	3.0000	
B13	2.0000	3.1538	1.6923	3.1111	3.0000	
B14	2.7143	2.6667	1.4545	2.3750	2.4286	
B15	2.9000	2.8462	2.0000	2.8889	2.6250	
B16	3.4444	3.3846	2.3333	3.2500	3.1429	
B17	2.0000	3.4615	1.8333	3.6667	2.6250	
B18	1.2857	1.9167	2.0000	2.0000	1.6250	

Notes: The following pairs of elementary/junior high schools are significantly differen for each objective in Table 7 as noted below:

B13 (2-3)

B17 (4-3) (2-3)

Table 8

Elementary/Junior High Schools
Means Values for the Level of Attainment of Objectives by School
(District Dimension)

Objective	1	2	3	4	5	6
B1	2.4000	2.0000	2.3750	2.7143	3.0000	
B2	4.0000	3.0000	3.6667	2.8571	3.5000	
B3	1.8000	1.9091	2.3333	2.7143	2.5000	
B4	3.8000	2.3636	3.0000	3.0000	3.5000	
B5	3.5000	2.6667	3.0000	3.0000	3.8000	
B6	2.5000	1.7500	2.6667	2.2500	3.2500	
B7	3.1429	2.0000	3.0000	2.7500	3.4000	
B8	2.6667	2.1000	1.8571	2.7500	3.1667	
B9	2.5000	2.1429	2.2500	2.8750	3.0000	
B10	2.3750	2.0000	2.5000	2.7143	3.0000	
B11	2.6667	2.0000	2.4000	2.2500	3.0000	
B12	3.1429	1.8000	2.5714	3.2857	3.5000	
B13	2.8000	1.8889	2.2000	3.0000	3.0000	
B14	2.8000	1.8750	2.4000	2.5000	3.0000	
B15	3.0000	2.1111	3.0000	2.8571	3.2500	
B16	3.8000	2.4444	2.7143	3.2857	3.7500	
B17	2.3333	2.0000	2.2500	3.2857	3.5000	
B18	1.2500	1.5556	2.3333	2.0000	2.7500	

Notes: No significantly different pairs of schools identified in Table 8.

Table 9

Large Elementary Schools
Means Values for the Level of Attainment of Objectives by School
(School Dimension)

Objective	1	2	3	4	5	6
B1	1.9231	3.0714	3.3750	3.0833	4.0526	
B2	3.3846	3.8571	3.9375	4.1000	4.5000	
B3	1.7692	2.8571	3.5625	3.2500	3.9474	
B4	3.4167	3.7857	4.0000	4.1818	4.2222	
B5						
B6						
B7	2.6154	3.3571	3.2308	3.2727	3.6471	
B8	2.4000	3.4286	3.6000	3.5455	3.8333	
B9						
B10	2.4444	2.7500	3.0000	3.4286	3.2000	
B11	1.9231	3.3846	3.3846	2.7500	3.6250	
B12	2.3846	3.4000	3.2143	3.4545	3.9412	
B13	2.1538	2.9333	3.3333	2.9091	4.0000	
B14	2.1818	2.3333	2.6429	2.8889	2.7692	
B15	2.0000	3.2308	3.0000	3.0833	3.4444	
B16	3.0833	3.4286	3.2000	2.9167	3.6667	
B17	1.9231	3.0667	3.8000	3.0833	4.2778	
B18	1.2727	2.0000	2.9286	2.0909	2.8750	

Notes: The following pairs of large elementary schools are significantly different for each objective in Table 9 as noted below:

B1 (5-1) (3-1) (4-1) (2-1) (5-2)
B2 (5-1)
B3 (5-1) (3-1) (4-1) (2-1) (5-2)
B7 (5-1)
B8 (5-1)
B11 (5-1) (3-1) (2-1)
B12 (5-1)
B13 (5-1)
B15 (5-1)
B17 (5-1) (5-2) (5-4)
B18 (3-1) (5-2)

Table 10

Large Elementary Schools
Means Values for the Level of Attainment of Objectives by School
(District Dimension)

Objective	1	2	3	4	5	6
B1	1.7500	2.7143	2.6250	2.6000	3.3333	
B2	3.0000	3.3333	3.6250	3.7500	3.9091	
B3	1.6667	2.6667	3.0000	2.5714	3.0000	
B4	3.0000	3.0000	3.6250	3.8000	3.6364	
B5	3.1250	3.7143	2.7778	3.6667	3.3750	
B6	2.8889	3.4286	3.2000	3.2000	3.2500	
B7	2.7778	3.3333	3.0000	3.4000	3.5556	
B8	2.6667	3.2857	2.9091	3.2000	3.5000	
B9	3.2222	3.3333	2.8182	2.6000	3.6250	
B10	3.3750	3.2222	3.1429	3.7500	3.4286	
B11	2.6000	3.2500	2.7143	2.8000	3.6250	
B12	2.8889	3.2500	2.7500	3.5000	3.6000	
B13	2.4444	2.8750	2.7500	3.5000	3.7778	
B14	3.0000	2.7500	2.5714	3.2500	2.3000	
B15	2.3000	3.2500	2.5714	2.8000	3.2727	
B16	3.3000	3.6250	2.6250	3.5000	3.6000	
B17	2.2222	3.3750	2.8750	3.5000	3.0909	
B18	1.7778	2.6667	2.3750	2.4000	2.5556	

Notes: The following pairs of large elementary schools are significantly different for each objective in Table 10 as noted below:

B1	(5-1)
B3	(5-1)
B13	(5-1)

APPENDIX H

SCHOOL BUDGETING MANUAL

Section: INTRODUCTION

Subject: PLANNING PRIORITIES

BOARD

- Our success can be measured in many ways: pupil achievement and personal growth, staff satisfaction and effectiveness, parent and community support, provision and maintenance of facilities, and the effective expenditure of resources. The success of the District depends largely on the achievements of each school. A school can only accomplish its goals through the cooperative efforts of staff and community working together to foster the development of the uniqueness of each child.

- The Board of Trustees is responsible and accountable to the public for the results achieved in the District. In fulfilling that responsibility the Board has a duty to determine direction, provide resources, and monitor and evaluate the results achieved.

- In its continuing commitment to excellence of educational opportunity, the Board has adopted the following goals for the 1984-85 school term:

    - The DISTRICT continue to develop and communicate expectations for student achievement and behaviour.

    AND

    - The DISTRICT develop an understanding and acceptance of standards and their role in the learning process.

    AND

    - The DISTRICT develop and communicate a position on student placement and promotion consistent with the expectations and standards above.

    AND

    - STUDENTS be provided challenging and stimulating experiences in a secure environment with
        - acceptance of individual differences,
        - clear expectations for student achievement and behavior which hold students responsible and accountable for their actions,
        - respect and dignity accorded students as they strive for success.

    AND

    - PRINCIPALS continue to develop their skills and knowledge in the area of instructional supervision.

    AND

    PARENTS, COMMUNITY MEMBERS AND STUDENTS be encouraged to become involved in an appropriate and meaningful manner in education.

Section: INTRODUCTION | **Subject:** PLANNING PRIORITIES

SUPERINTENDENT

- To improve the level of individual student achievement.
- To improve the quality of teaching.

SCHOOL BUDGETING MANUAL

Section: INTRODUCTION

Subject: PRINCIPLES OF ORGANIZATION

PROPOSITIONS

A. There are generally multiple criteria, which are frequently conflicting, that need to be considered when making and carrying out decisions.

For this school system, major criteria that should always be considered are the Purposes of the District.

B. Every individual in the organization should know what types of results he/she is responsible for.

Insofar as possible, both objectives and evaluation should be focused upon those results.

C. Every individual in the organization should have only one supervisor.

There should be many places and persons from which an individual can seek advice, guidance and assistance, but no one other than his/her direct supervisor should normally have the authority to set objectives, allocate resources, and direct, veto or evaluate his/her performance.

Channels of communication should be kept as free and open as possible: any person in any part and at any level of the organization should be encouraged to go directly to any other part or person in the organization for information or assistance needed to perform his/her job: "Going through Channels," in the restrictive sense, is applicable only to situations involving directions, approvals or vetos.

D. Authority can be delegated, responsibility cannot.

Expressed in another way — delegation does not diminish the responsibility the delegator had prior to the delegation in any way.

E. No one should have the authority to direct or veto any decisions - or actions where he/she is not accountable for the results.

The proposition should not be interpreted to mean a person responsible for results cannot be directed or vetoed. His/her supervisor (or the supervisor's supervisor, or the . . .) are also accountable for the results, and therefore not barred from directing or vetoing.

F. The organization should avoid uniform rules/practices/policies/regulations which are designed to protect the organization against "mistakes". Such rules . . . tend to be designed with the least competent individuals in mind, and their uniform application will tend to force all individuals to perform uniformly at the lowest common level of competence.

PROPOSITIONS (CONT'D)

Individuals with similar positions need not have similar degrees of authority. Delegation of authority can be individualized to match differing abilities to handle responsibilities.

G. Each member of the leadership team must promote and maintain a strong relationship of mutual trust, confidence and respect among all members of the institution.

Each member of the leadership team has an obligation to actively pursue the foregoing objective with respect to all employees under his/her supervisor.

Either unwillingness or inability to do so should be sufficient cause for removal from the leadership team.

H. Every individual in the organization must strive toward absolute integrity in his/her relationships with all others, both within and outside the organization. We must not knowingly or carelessly, by omission or commission, misinform or mislead, withhold information which should be disclosed, or do anything else to cast doubts upon the honesty, integrity or motives of the organization or any of its individual members.

PURPOSES

- To manage the program and affairs of the Edmonton Public Schools so that:
  - Students achieve a level of knowledge and skills consistent with their abilities,

    AND
  - Students complete their courses of study, reaching or surpassing the District's achievement standards,

    AND
  - Students continue their education and/or enter a productive occupation upon completion of studies,

    AND
  - Students develop positive attitudes toward self, others, school and education,

    AND
  - The community feels the District is performing satisfactorily,

    AND
  - The employees feel the District is a good place in which to work,

    AND
  - The physical assets of the District are adequately maintained,

    AND
  - The District's finances are controlled.

EDMONTON PUBLIC SCHOOLS

SBM 010-006

SCHOOL BUDGETING MANUAL

Section: INTRODUCTION

Subject: ROLE AND RESPONSIBILITY STATEMENTS

SUPERINTENDENT OF
SCHOOLS - DRAFT

- For the District, the Superintendent shall be responsible for:
  - The conduct and outcome of all programs both curricular and co-curricular.
  - The evaluation of and reporting on student development.
  - The attitude of students toward self, others, school and education.
  - The safety, welfare and conduct of students while participating in school programs or on their way to or from school on transportation provided by the District.
  - The attitude of employees toward the students and the parents, toward other employees, the schools, the District and its programs.
  - The selection, assignment, training, performance, professional growth and advancement, evaluation, retention, transfer, promotion, reprimand, and dismissal of all staff.
  - The attitude of the parents and community toward the schools, the District and its programs.
  - The condition of the physical assets: these shall include the neatness and cleanliness of the buildings and grounds and the safety, security and state of maintenance and repair of the buildings, grounds, furnishings and equipment.
  - The accommodation and District transportation of pupils.
  - The planning and control of the expenditure of all funds.
  - The negotiation of contracts with all organized employee groups and the arrangement of salaries and working conditions of all other District employees.
  - Such additional duties and obligations mandated by the Board.
  - The performance of all duties in accordance with law and Board Policy.

Date: January 31, 1984

ASSOCIATE SUPERINTENDENT OF SCHOOLS - DRAFT

- For the area, the Associate Superintendent shall be responsible for:
  - The conduct and outcome of all programs both curricular and co-curricular.
  - The evaluation of and reporting on student development.
  - The attitude of students toward self, others, school and education.
  - The safety, welfare and conduct of students while participating in school programs or on their way to or from school on transportation provided by the District.
  - The attitude of employees toward the students and parents, toward other employees, the schools, the District and its programs.
  - The selection, assignment, training, performance, professional growth and advancement, evaluation, retention, transfer, promotion, reprimand, demotion and dismissal of all staff. Involvement in the selection process may on occasion be restricted by the assignment of staff whom the District has a legal obligation to employ.
  - The attitude of the parents and the community toward the schools, the District and its programs.
  - The condition of the physical assets: these shall include the neatness and cleanliness of the buildings and grounds and the safety, security and state of maintenance and repair of the buildings, grounds, furnishings and equipment, except to the extent that responsibility has been assigned to a department of the District.
  - The accommodation and District transportation of pupils.
  - The planning and control of the expenditure of all allocated funds, and those generated by the schools.
  - Such additional duties and obligations as are assigned by the Superintendent of Schools.
  - The performance of all duties within the constraints of law, [illegible]trict policy and administrative directives.

PRINCIPAL - DRAFT

- In accordance with law, District policy and administrative directives the school principal shall be responsible for:
  - The conduct and outcome of all programs both curricular and co-curricular.
  - The evaluation of reporting on student development.
  - The development of attitudes of students toward self, others, school and education.
  - The safety, welfare and conduct of students while participating in school programs or on their way to or from school on transportation provided by the District.
  - The development of attitudes of employees toward the students and the parents, toward other employees, the school, the District and its programs.
  - The selection, assignment, training, performance, professional growth and advancements, evaluation, retention, transfer, promotion, reprimand, and demotion and separation of all staff.
  - The development of attitudes of the parents and community toward the school, the District and its programs.
  - The condition of the physical assets: these shall include the neatness and cleanliness of the buildings and grounds and the safety, security, and state of maintenance and repair of the buildings, grounds, furnishings and equipment, except to the extent that responsibility has been assigned to a department of the District.
  - The accommodation and District transportation of pupils.
  - The planning and control of the expenditure of funds both allocated to and generated by the school.
  - Additional duties and obligations as are assigned by the Associate Superintendent of Schools.